APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM

755.00

NAME OF GOVERNMENT	Town of Peetz
ADDRESS	P.O. Box 7
	Peetz, Colorado 80747
CONTACT PERSON	Dawn Fiscus
PHONE	970-334-2473
EMAIL	towncl@peetzplace.com
FAX	970-334-2472

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

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 & Associates, P.C.
ADDRESS	205 Main Street - P.O. Box 1886, Sterling, Colorado 80751
PHONE	970-522-2218
DATE PREPARED (Must be Completed prior to Board approval)	February 19, 2018
RELATIONSHIP TO ENTITY	We are an independent firm of certified public accountants.

PREPARER (SIGNATURE REQUIRED)

See Independent Accountants' Compilation Report.

	YES	NO	
Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	☐	☑	If Yes, date filed:

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RECEIVED
Office of the State Auditor
March 21, 2018

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

		Governmental Funds			Proprietary/Fiduciary Funds	
Line #	Description	General Fund	Conservation Trust Fund	Description	Water Fund	Sewer Fund
	Assets			Assets		
1-1	Cash & Cash Equivalents	$ 95,755	$ 220	Cash & Cash Equivalents	$ 76,146	$ -
1-2	Investments	$ 57,679	$ -	Investments	$ 52,837	$ 33,644
1-3	Receivables	$ 37,638	$ -	Receivables	$ 6,955	$ 40,070
1-4	Due from Other Entities or Funds	$ 795	$ -	Due from Other Entities or Funds	$ -	$ -
	All Other Assets (specify)			Other Current Assets	$ -	$ -
1-5		$ -	$ -	Total Current Assets	$ 135,938	$ 73,714
1-6		$ -	$ -	Capital Assets, net (from Part 6-4)	$ 131,428	$ 113,791
1-7		$ -	$ -	Other Long Term Assets (specify)	$ -	$ -
1-8		$ -	$ -		$ -	$ -
1-9		$ -	$ -		$ -	$ -
1-10		$ -	$ -		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 191,867	$ 220	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 267,366	$ 187,505
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 191,867	$ 220	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 267,366	$ 187,505
	Liabilities			Liabilities		
1-14	Accounts Payable	$ 3,144	$ -	Accounts Payable	$ 2,738	$ 10,498
1-15	Accrued Payroll and Related Liabilities	$ 3,384	$ -	Accrued Payroll and Related Liabilities	$ 667	$ 682
1-16	Accrued Interest Payable	$ -	$ -	Accrued Interest Payable	$ -	$ -
1-17	Due to Other Entities or Funds	$ -	$ -	Due to Other Entities or Funds	$ -	$ 384
1-18	All Other Current Liabilities	$ 940	$ -	All Other Current Liabilities	$ -	$ -
1-19	TOTAL CURRENT LIABILITIES	$ 7,468	$ -	TOTAL CURRENT LIABILITIES	$ 3,405	$ 11,564
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	$ 7,468	$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 3,405	$ 11,564
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ 33,760	$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
	Fund Balance			Net Position		
1-30	Nonspendable Prepaid	$ -	$ -	Net Investment in Capital Assets	$ 131,428	$ 113,791
1-31	Nonspendable Inventory	$ -	$ -			
1-32	Restricted (specify): TABOR, Culture and Recreation	$ 2,700	$ 220	Emergency Reserves	$ -	$ -
1-33	Committed: (specify)	$ -	$ -	Other Designations/Reserves	$ -	$ -
1-34	Assigned (specify)	$ -	$ -	Restricted	$ -	$ -
1-35	Unassigned:	$ 147,939	$ -	Undesignated/Unreserved/Unrestricted	$ 132,533	$ 62,150
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ 150,639	$ 220	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ 263,961	$ 175,941
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	$ 191,867	$ 220	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	$ 267,366	$ 187,505

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

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

Line #	Description	Governmental Funds: General Fund	Governmental Funds: Conservation Trust Fund	Description	Proprietary/Fiduciary Funds: Water Fund	Proprietary/Fiduciary Funds: Sewer Fund
	Tax Revenue			**Tax Revenue**		
2-1	Property	$ 30,291	$ -	Property	$ -	$ -
2-2	Specific Ownership	$ 3,352	$ -	Specific Ownership	$ -	$ -
2-3	Sales and Use Tax	$ -	$ -	Sales and Use Tax	$ -	$ -
2-4	Other Tax Revenue (specify):	$ -	$ -	Other Tax Revenue (specify):	$ -	$ -
2-5	Franchise Tax Revenues	$ 5,113	$ -		$ -	$ -
2-6	Motor Vehicle Taxes	$ 1,418	$ -		$ -	$ -
2-7	Other Tax Revenues	$ 1,266	$ -		$ -	$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ 41,440	$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -
2-9	Licenses and Permits	$ 502	$ -	Licenses and Permits	$ -	$ -
2-10	Highway Users Tax Funds (HUTF)	$ 12,302	$ -	Highway Users Tax Funds (HUTF)	$ -	$ -
2-11	Conservation Trust Funds (Lottery)	$ -	$ 2,329	Conservation Trust Funds (Lottery)	$ -	$ -
2-12	Community Development Block Grant	$ -	$ -	Community Development Block Grant	$ -	$ -
2-13	Fire & Police Pension	$ -	$ -	Fire & Police Pension	$ -	$ -
2-14	Grants	$ -	$ -	Grants	$ -	$ 35,000
2-15	Donations	$ 6,950	$ -	Donations	$ -	$ -
2-16	Charges for Sales and Services	$ 24,185	$ -	Charges for Sales and Services	$ 51,615	$ 37,859
2-17	Rental Income	$ 1,800	$ -	Rental Income	$ -	$ -
2-18	Fines and Forfeits	$ -	$ -	Fines and Forfeits	$ -	$ -
2-19	Interest/Investment Income	$ 592	$ -	Interest/Investment Income	$ 464	$ 374
2-20	Tap Fees	$ -	$ -	Tap Fees	$ -	$ -
2-21	Developer Advances	$ -	$ -	Developer Advances	$ -	$ -
2-22	All Other (specify):	$ -	$ -	All Other (specify):	$ -	$ -
2-23	Miscellaneous Revenues	$ 6,588	$ -		$ -	$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 94,359	$ 2,329	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 52,079	$ 73,233
	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	$ 94,359	$ 2,329	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 52,079	$ 73,233

GRAND TOTALS $ 222,000

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: General Fund	Governmental Funds: Conservation Trust Fund	Description	Proprietary/Fiduciary Funds: Water Fund	Proprietary/Fiduciary Funds: Sewer Fund
	Expenditures			**Expenditures**		
3-1	General Government	$ 36,171	$ -	General Operating & Administrative	$ 1,494	$ 2,086
3-2	Judicial	$ -	$ -	Salaries	$ 9,502	$ 9,502
3-3	Law Enforcement	$ -	$ -	Payroll Taxes	$ -	$ -
3-4	Fire	$ -	$ -	Contract Services	$ 6,978	$ 5,516
3-5	Highways & Streets	$ 13,552	$ -	Employee Benefits	$ -	$ -
3-6	Solid Waste	$ 21,893	$ -	Insurance	$ 2,229	$ 2,229
3-7	Contributions to Fire & Police Pension Assoc.	$ -	$ -	Accounting and Legal Fees	$ 963	$ 963
3-8	Health	$ 51	$ -	Repair and Maintenance	$ 26,009	$ 14,737
3-9	Culture and Recreation	$ -	$ 2,670	Supplies	$ 539	$ -
3-10	Other (specify):	$ -	$ -	Utilities	$ 4,133	$ 121
3-11		$ -	$ -	Contributions to Fire & Police Pension Assoc.	$ -	$ -
3-12		$ -	$ -	Other (specify)	$ -	$ -
3-13		$ -	$ -		$ -	$ -
3-14	Capital Outlay	$ -	$ -	Capital Outlay	$ -	$ 35,000
	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 TOTAL EXPENDITURES	$ 71,667	$ 2,670	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 51,847	$ 70,154
3-23	Interfund Transfers (In)	$ -	$ -	Net Interfund Transfers (In)	$ (2,500)	$ (2,500)
3-24	Interfund Transfers Out	$ 5,000	$ -	Net Interfund Transfers Out	$ -	$ -
3-25	Other Expenditures (Revenues):	$ -	$ -	Depreciation	$ 4,825	$ 2,557
3-26		$ -	$ -	Other Financing Sources (Uses) (from line 2-28)	$ -	$ -
3-27		$ -	$ -	Capital Outlay (from line 3-14)	$ -	$ 35,000
3-28		$ -	$ -	Debt Principal (from line 3-15)	$ -	$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	$ 5,000	$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	$ (4,825)	$ 32,443
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	$ 17,692	$ (341)	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	$ (2,093)	$ 38,022
3-31	Fund Balance, January 1 from December 31 prior year report	$ 132,947	$ 561	Net Position, January 1 from December 31 prior year report	$ 266,054	$ 137,919
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.	$ 150,639	$ 220	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	$ 263,961	$ 175,941

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

GRAND TOTAL $ 196,338

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.

See Independent Accountants' Compilation Report.

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:
4-1	Does the entity have outstanding debt?	☐	☑	The Town does not have any outstanding debt; therefore, there is no debt repayment schedule attached.
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☐	☑	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	☑	☐	

4-4 **Please complete the following debt schedule, if applicable:** (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	$ -	$ -	$ -	$ -
Revenue bonds	$ -	$ -	$ -	$ -
Notes/Loans	$ -	$ -	$ -	$ -
Leases	$ -	$ -	$ -	$ -
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

*must agree to prior year ending balance

	Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5	Does the entity have any authorized, but unissued, debt?		☐	☑
If yes:	How much?	$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	☑
If yes:	What is the amount outstanding?	$ -		
4-8	Does the entity have any lease agreements?		☐	☑
If yes:	What is being leased?			
	What is the original date of the lease?			
	Number of years of lease?			
	Is the lease subject to annual appropriation?			
	What are the annual lease payments?	$ -		
4-9	Does the entity have a certified mill levy?		☑	☐
If yes:	Please provide the following mills levied for the year reported (do not enter $ amounts):		☐	☐
	Bond Redemption	0.000		
	General/Other	34.367		
	TOTAL	34.367		

PART 5 - CASH AND INVESTMENTS

	Please provide the entity's cash deposit and investment balances.	AMOUNT	TOTAL
5-1	YEAR-END Total of ALL Checking and Savings accounts	$ 172,121	
5-2	Certificates of deposit	$ 56,173	
	TOTAL CASH DEPOSITS		$ 228,294
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3	Colotrust	$ 87,987	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ 87,987
	TOTAL CASH AND INVESTMENTS		$ 316,281

Please use this space to provide any explanations or comments:

	Please answer the following question by marking in the appropriate box	YES	NO	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☑	☐	☐
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	☑	☐	☐

PART 6 - CAPITAL ASSETS

	Please answer the following question by marking in the appropriate box	YES	NO	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:	☑	☐	

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	$ 14,270	$ -	$ -	$ 14,270
Buildings	$ 108,740	$ -	$ -	$ 108,740
Machinery and equipment	$ 47,631	$ -	$ -	$ 47,631
Furniture and fixtures	$ 11,035	$ -	$ -	$ 11,035
Infrastructure	$ 199,197	$ -	$ -	$ 199,197
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
TOTAL	$ 380,873	$ -	$ -	$ 380,873

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	$ 4,922	$ -	$ -	$ 4,922
Buildings	$ -	$ -	$ -	$ -
Machinery and equipment	$ 341,170	$ -	$ -	$ 341,170
Furniture and fixtures	$ 5,781	$ -	$ -	$ 5,781
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ 35,000	$ -	$ 35,000
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (134,272)	$ (7,382)	$ -	$ (141,654)
TOTAL	$ 217,601	$ 27,618	$ -	$ 245,219

*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?			

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:				
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	$	79,650
Conservation Trust Fund	$	2,300
Water Fund	$	55,000
Sewer Fund	$	65,000

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

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

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation:	☐	☑	
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name / PRIOR name	☐	☑	
10-3 Is the entity a metropolitan district?			
10-4 Please indicate what services the entity provides: General government services including water, sewer and sanitation.	☐	☑	
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	$	316,281	Unrestricted Fund Balar	$	147,939	Total Tax Revenue	$	41,440	
Current Liabilities	$	22,437	Total Fund Balance	$	150,639	Revenue Paying Debt Service	$	-	
Deferred Inflow	$	33,760	PY Fund Balance	$	132,947	Total Revenue	$	96,688	
			Total Revenue	$	94,359	Total Debt Service Principal	$	-	
			Total Expenditures	$	71,667	Total Debt Service Interest	$	-	
Governmental			Interfund In	$	-				
Total Cash & Investments	$	153,654	Interfund Out	$	5,000	**Enterprise Funds**			
Transfers In	$	-	**Proprietary**			Net Position	$	439,902	
Transfers Out	$	5,000	Current Assets	$	209,652	PY Net Position	$	403,973	
Property Tax	$	30,291	Deferred Outflow	$	-	**Government-Wide**			
Debt Service Principal	$	-	Current Liabilities	$	14,969	Total Outstanding Debt	$	-	
Total Expenditures	$	74,337	Deferred Inflow	$	-	Authorized but Unissued	$	-	
Total Developer Advances	$	-	Cash & Investments	$	162,627	Year Authorized	$	-	
Total Developer Repayments	$	-	Principal Expense	$	-				

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 Signiture Policy and do you plan on submitting signitures 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 signatures o
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 ... bers of the governing body.
• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was ... us parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
• Office of the State Auditor staff will not coordinate obtaining signatures.

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

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 aan independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.		A MAJORITY of the governing board members must complete and sign in the column below.
Board Member 1	Print Board Member's Name: **Traci Davenport**	I, TRACI DAVENPORT, 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 Traci Davenport Date: 3/12/18 My term Expires: April 2022
Board Member 2	Print Board Member's Name: **Randy Kottwitz**	I, Randy Kottwitz, 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 Randy Kottwitz Date: 3/12/18 My term Expires: April 2020
Board Member 3	Print Board Member's Name: **Paul Mansfield**	I, Paul Mansfield Sr, 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 Paul Mansfield Date: 3-12-18 My term Expires: 4-2022
Board Member 4	Print Board Member's Name: **Greg Nienhuser**	I, Greg Nienhuser, 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 [illegible] Date: 3/12/18 My term Expires: Apr 2022
Board Member 5	Print Board Member's Name: **Danielle Smith**	I, Danielle Smith, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Danielle Smith Date: 03/12/18 My term Expires: April 2020
Board Member 6	Print Board Member's Name: **Rayce Wood**	I, ______, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed ______ Date: ______ My term Expires: ______
Board Member 7	Print Board Member's Name: **Zach Wood**	I, Zach Wood, 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 Zach Wood Date: 3-12-18 My term Expires: 4-2020

See Independent Accountants' Compilation Report.

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 Mayor and Members of Town Council
Town of Peetz
Peetz, Colorado

Management is responsible for the accompanying financial statements of Town of Peetz, 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 Town of Peetz 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 19, 2018