

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT

The Third Judicial District Office of the District Attorney

ADDRESS

200 E 1st, Suite 300
Trinidad, CO 81082

CONTACT PERSON

Henry Solano

PHONE

719.846.8224

EMAIL

hsolano@3rdjudicial.org

FAX

719.854.1632

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:

Nancy L. Palmer

TITLE

CPA

FIRM NAME (if applicable)

Milkow & Associates, CPA P.C.

ADDRESS

218 N. Commercial St, Suite 9, Trinidad, CO 81082

PHONE

719.848.3365

DATE PREPARED

10-Jul-18

(If not to be completed or for to Board approval)

RELATIONSHIP TO ENTITY

CPA

PREPARER SIGNATURE REQUIRED:

Nancy L. Palmer 9/25/18

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 (5.3) and 32-1-104 (3), C.R.S.)

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

P

RECEIVED
Office of the State Auditor
October 2, 2018

09/25/2018 TUE 19:34 FAX 7198451632 DIST. ATTY. 3RD JUDICIAL

011/018

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE Attach schedule sheets as necessary

Line #	Description	Governmental Funds		Description	Proprietary/ fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund #	Fund #		Fund #	Fund #	
Assets							
1-1	Cash & Cash Equivalents	\$ 497	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 21,075	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify...)			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
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	\$ 21,572	\$ -	(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	\$ 21,572	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities							
1-14	Accounts Payable	\$ 11,009	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 10,948	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ 10,000	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ 31,957	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities (specify...)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 6-4)	\$ -	\$ -	
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	\$ 31,957	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance							
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Position			
1-31	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Restricted (specify...)	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed (specify...)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify...)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ (10,385)	\$ -	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	\$ (10,385)	\$ -	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	\$ 21,572	\$ -	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

09/25/2018 TUE 19:35 FAX 7198451632 Dist Atty. 3rd Judicial

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property	\$ -	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 92,784	\$ -	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	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	Government Agencies	\$ 582,869	\$ -	AB Other (specify...):	\$ -	\$ -	
2-23	Non Government Agency	\$ 35,000	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 710,653	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
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	\$ 710,653	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS 710,653

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, O.R.S., or contact the OSA Local Government Division at (303) 868-3000 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.
		Fund#	Fund#		Fund#	Fund#	
	Expenditures			Expenditures			
3-1	General Government	\$ 723,546	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	Line 3-32 - Net adjustments made by auditor on 2018 audit and did not receive the audit adjustments.
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	\$ -	\$ -	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	1A Initiative	\$ 10,000	\$ -	All Other (specify...):	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 733,546	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	GRAND TOTAL 733,546
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other (specify...)(enter negative for expense)	\$ -	\$ -	
3-25	Other Expenditures (Revenue)	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 3-29)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-16)	\$ -	\$ -	
3-29	[Add lines 3-23 through 3-28] TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	[Line 3-26, plus line 3-27, less line 3-24, less line 3-25] TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ (22,893)	\$ -	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	\$ 29,195	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ 4,082	\$ -	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.	\$ 10,385	\$ -	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) 858-3000 for assistance.

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PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	YES	NO
4-1 Does the entity have outstanding debt?	<input type="checkbox"/>	<input type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain: The debt will be repaid when 3rd List has the funds per the 'order'	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-3 Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)		

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ 10,000	\$ -	\$ 10,000
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 10,000	\$ -	\$ 10,000

*Must agree to prior year ending balance

Please use this space to provide any explanations or comments:
Line 4-4 - The loan was balance sheet activity only, debt to cash and a

Please answer the following questions by marking the appropriate boxes.

	YES	NO
4-5 Does the entity have any authorized, but unissued, debt? How much? \$ -	<input type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? 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? \$ 6,086	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-9 Does the entity have a certified mill levy? Please provide the following mills levied for the year reported (do not enter \$ amounts): Bond Redemption 0.00 General/Other 0.00 TOTAL 0.00	<input type="checkbox"/>	<input type="checkbox"/>

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	\$ 497	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 497
Investments (if investment is a mutual fund, please list underlying investments):	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 497

Please use this space to provide any explanations or comments:

Please answer the following question by marking in the appropriate box.

	YES	NO	N/A
5-4 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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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.

- 5-1 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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
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 time" fireman'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, SD, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

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

\$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- | | YES | NO | N/A |
|--|--------------------------|--------------------------|-------------------------------------|
| 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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" 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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Please use this space to provide any explanations or comments:

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

Fund Name	Budgeted Expenditures
	\$ -
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

- | | YES | NO |
|--|-------------------------------------|--------------------------|
| 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"/> |

Please use this space to provide any explanations or comments:
Funds are kept in reserve by the counties served by the 3rd Judicial District - Las Animas and Huerfano

PART 10 - GENERAL INFORMATION

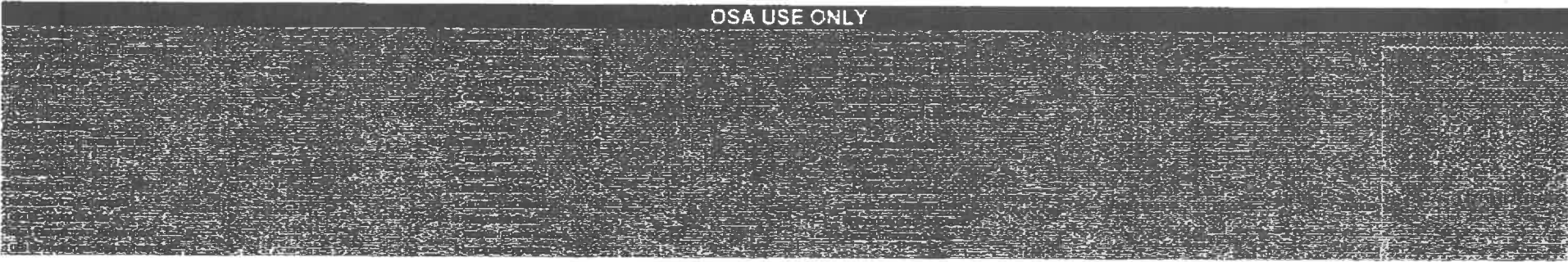
Please answer the following question by marking in the appropriate box

- | | YES | NO |
|--|--------------------------|-------------------------------------|
| 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" value="District Attorney for Las Animas and Huerfano Counties"/> | | |
| 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 explanations or comments:

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

OSA USE ONLY



PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

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

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

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. 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, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

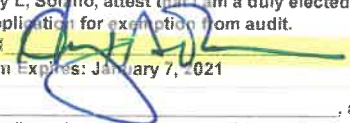
The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 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.

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
1	Henry L. Solano, District Attorney	I, Henry L. Solano, 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: September 25, 2018 My term Expires: January 7, 2021
2		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: _____
3		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: _____
4		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: _____
5		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: _____
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

Original Signatures
Verified by

Justin L. Smith



Budget Summary for 2018

UNASSIGNED

INDEX		2012	2013	2014 est	2015 est	2016 est	2017 est	2018	2018 Fund Balance	
Page #									Beginning	Ending
1 to 3	GF REVENUE	\$ 3,597,802	\$ 3,957,185	\$ 3,562,482	\$ 3,702,920	\$ 3,913,017	\$ 4,680,048	\$ 4,540,716	\$1,383,039	\$1,063,861

Expenses

Page #		2012	2013	2014 est	2015 est	2016 est	2017 est	2018		
4	GF (P&Z)	\$131,045	\$142,952	\$91,139	\$143,697	\$100,548	\$184,538	\$213,583		
5	Other Admin	\$182,383	\$176,701	\$141,541	\$233,068	\$156,628	\$173,411	\$180,575		
6	Clerk	\$257,142	\$283,822	\$207,968	\$244,754	\$270,613	\$247,732	\$288,188		
8	Elections	\$85,100	\$27,800	\$45,293	\$22,870	\$38,718	\$45,353	\$84,750		
7	Treas	\$271,388	\$270,700	\$291,568	\$294,785	\$228,218	\$252,804	\$234,740		
7	Public Trustee				\$13,456	\$13,790	\$13,888	\$13,890		
8	Assessor	\$383,191	\$399,281	\$263,049	\$275,752	\$283,080	\$282,429	\$296,479		
9	Public Works	\$250,407	\$286,104	\$248,083	\$227,780	\$267,130	\$277,877	\$302,550		
10	Judicial & D.A.	\$192,578	\$173,247	\$144,869	\$142,169	\$133,069	\$196,270	\$133,688		
out	Emergency Mgmt.	\$66,687	\$66,543							
11	Sheriff	\$686,233	\$751,114	\$853,278	\$806,301	\$854,413	\$711,317	\$761,424		
12	Sheriff(City of Wisbg.)	\$0	\$0	\$0	\$0	\$0	\$816,735	\$796,317		
13	Jail	\$577,081	\$600,789	\$513,244	\$519,848	\$539,388	\$517,508	\$591,374		
14	Cotnam	\$88,077	\$72,804	\$88,202	\$73,167	\$83,184	\$66,285	\$82,775		
15	Law Enforcement	\$1,000	\$1,000	\$900	\$900	\$900	\$900	\$900		
16	Health Dept	\$146,348	\$146,348	\$139,031	\$77,096	\$117,297	\$63,297	\$117,297		
17	Trans to Other Funds	\$0	\$70,080	\$0	\$0	\$0	\$200,000	\$0		
18	Ext. Service	\$38,302	\$37,987	\$36,104	\$39,233	\$40,884	\$42,775	\$41,433		
19	Airport	\$53,712	\$84,980	\$96,456	\$82,078	\$78,888	\$110,526	\$90,171		
20	V.A.	\$9,082	\$9,082	\$8,382	\$7,757	\$10,252	\$10,332	\$13,780		
21	Admin	\$822,156	\$630,239	\$418,805	\$488,518	\$588,891	\$816,336	\$587,846		
22	IT/GIS				\$112,920	\$132,389	\$125,889	\$148,961		
	TOTAL GF EXPENSE	\$3,998,902	\$4,191,153	\$3,325,312	\$3,525,707	\$3,778,427	\$4,745,610	\$4,870,094		
		-\$402,300	-\$233,968	\$237,140	\$177,213	\$136,580	-\$66,961	-\$329,378		

ASSIGNED

Page #		2012	2013	2014 est	2015 est	2016 est	2017 est	2018	2018 Fund Balance	
									Beginning	Ending
23	R&B Revenue	\$1,854,852	\$1,859,375	\$1,897,951	\$2,182,775	\$2,006,910	\$2,023,413	\$1,897,264	\$889,869	\$708,043
23	Appoert. To Munic		\$3,163	\$3,180	\$1,600	\$2,245	\$1,086	\$1,045		
24	R&B (1) Exp.	\$863,081	\$885,509	\$1,284,837	\$1,107,017	\$779,313	\$845,908	\$871,838		
25	R&B (2) Exp.	\$1,157,585	\$1,119,286	\$1,058,952	\$1,189,494	\$1,269,893	\$1,258,370	\$1,295,829		
	TOTAL R&B	\$2,020,868	\$2,817,958	\$2,324,788	\$2,394,768	\$2,051,451	\$2,109,372	\$2,168,316		
		-\$388,014	-\$358,583	-\$428,818	-\$135,336	-\$14,541	-\$79,959	-\$271,046		

ASSIGNED

Page #		2012	2013	2014 est	2015 est	2016 est	2017 est	2018	2018 Fund Balance	
									Beginning	Ending
26	Revenues	\$44,950.00	\$40,000.00	\$43,016.00	\$46,250.00	\$42,238.00	\$45,500.00	\$95,500.00	\$87,838	\$103,338
26	Expense	\$91,608.00	\$43,200.00	\$53,846.00	\$48,250.00	\$30,578.00	\$43,382.00	\$80,000.00		
		-\$46,658	-\$3,200	-\$10,830	\$8,000	\$11,663	\$2,118	\$15,500		

Budget Message for 2018**HUERFANO COUNTY GOVERNMENT**

The attached Budget for Huerfano County includes these important features:

The assessed value of the County once again decreased from the previous year. The 2017 value is \$6,249,322 less than the 2016 valuation (which was over \$2 million below 2015), resulting in a decrease in property tax revenue of about \$131,235. The operation of the waste transfer station continues to require funds from PLT because it has not generated enough revenue to break even. It is a valuable asset and service for the community and will most likely continue to need subsidy. This budget contains a salary adjustment to bring the minimum salary for employees to \$24,000. The County is again offering three different health insurance plans which give employees options based on price. The County is paying the equivalent of 85% of the cost of the base insurance and employees can buy up or buy down. The Commissioners understand the employees need salary increases and are not able to incorporate them into this budget. They appreciate the employee's dedication to continue to provide quality services to the citizens and public under the current budget situation. Without a significant increase in revenues, reductions in operating costs are required to meet minimum fund balance requirements. The expected revenue from the voter approved excise tax has increased slightly in 2017 and is expected to generate \$250,000 in 2018.

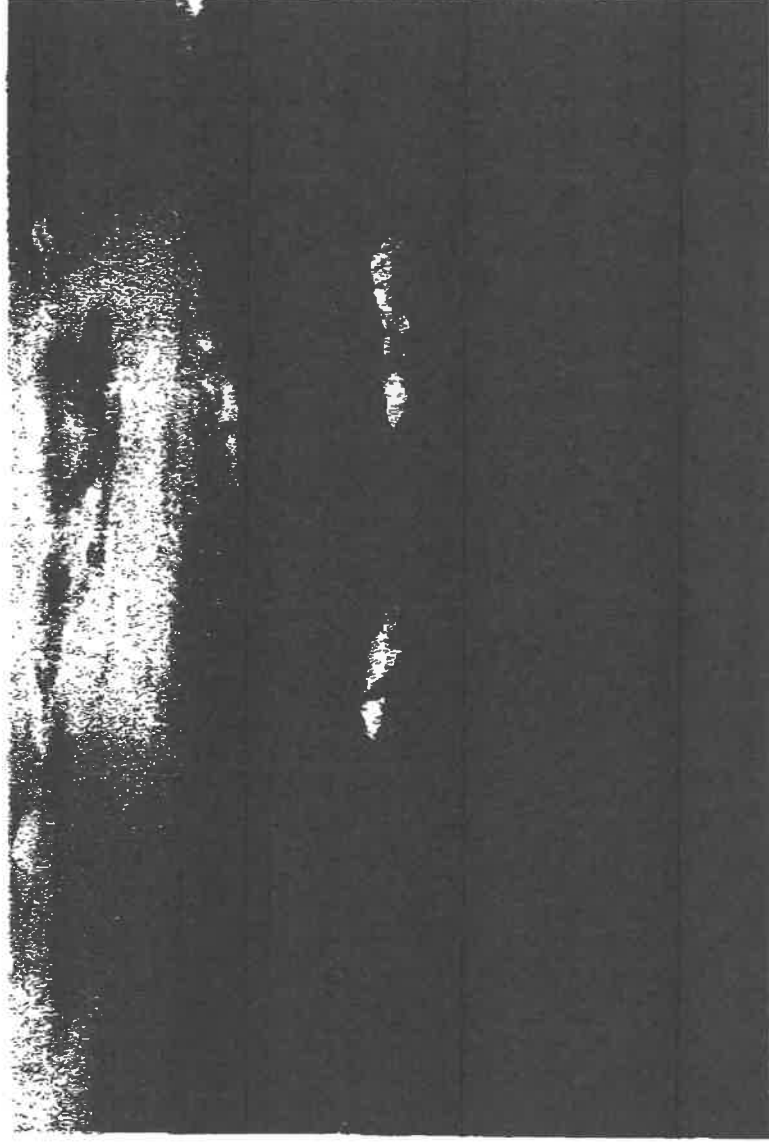
Capital projects for 2018 include improvements to Fiesta Park, the Fidel Aguirre Community Center in Gardner, the County Fairgrounds in La Veta, and the newly acquired Cuchara Mountain Park. The most significant capital project will be continued repairs to the courthouse. Multi-phased development of a new judicial facility continues through grant funds. Although design continues on this project, without a funding source for debt service, it will be very difficult to get this project built. We hope to retain a consultant to help us determine the best potential source of funds and move forward an initiative to secure those funds.

In addition to the General Fund operations, the 2018 Huerfano County Budget also includes the Gardner Water and Sewer Enterprise and Huerfano County Correctional Facilities Enterprise. Historically, the Correctional Facility Enterprise passed revenue from CDOC thru to CCA. In March, 2010, CCA (now CoreCivic) lost their contract with Arizona for their inmate population and has remained empty since. This results in the budget reflecting only that money which is in fund balance from previous revenues. The funds from CCA were dedicated to community projects such as paying for the utilities for the Fox Theater and vehicles for the Sheriff's Department. The County has hopes that CoreCivic will be able to garner a contract and fill the prison again which will result in additional revenue for community projects. If not, the fund balance from the Correctional Account will be depleted this year. There is discussion about a lease by the State for the facility. The impacts of such a lease remain to be seen.

Revenues are projected to drop slightly in 2018 while expenses continue to rise. In an effort to maintain the level of service the County has achieved and maintain an acceptable fund balance, funds from Human Services have been dedicated to balance the County's General Fund. The County has to evaluate the services it provides and adjust those to continue to remain solvent. Although the situation is not dire, spending more money than is generated in revenues cannot continue. This budget is lean and there will be very few expenditures that are not necessary to provide services to the residents of the County. The County has transferred the Ambulance Enterprise to the Hospital District. However, the County continues to pay the utilities through April of this budget year.

Huerfano County utilizes a Modified Accrual method of accounting.

ANNUAL BUDGET
FOR
HUERFANO COUNTY

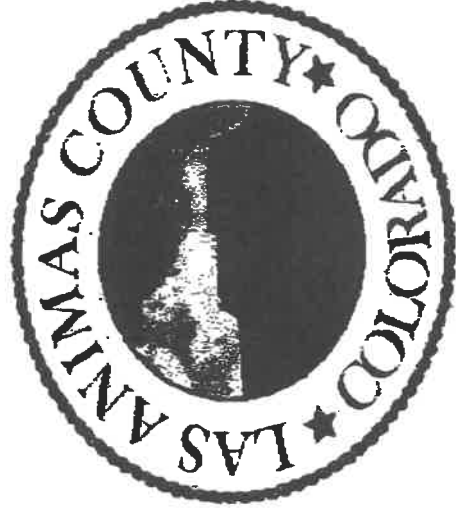


FOR THE YEAR
2018

ADOPTED 12/12/2017

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2018 BUDGET

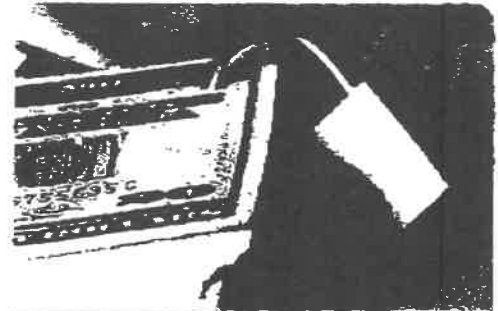
LAS ANIMAS COUNTY

Adopted by the
Las Animas County Board of Commissioners
DECEMBER 19, 2017

200 East First Street, Room 105
Trinidad Colorado 81082
(719)845-2578

In addition to the increased coverage the FDIC has simplified the rules for determining the deposit insurance coverage available on revocable trust accounts—commonly called pay-on-death or living trust accounts. Now you can name anyone as your beneficiary as long as the beneficiary is a natural person, charity, or other non-profit organization. The owner is insured up to \$250,000 for the share of each beneficiary.

Remember, deposit insurance coverage is per ownership. This means you can multiply the \$250,000 of coverage by using joint accounts and revocable trust accounts. Note that IRA accounts are separately insured to \$250,000 per owner and have been for some years. Ask us for more information about taking advantage of these different account ownership strategies.



HOW EXPANDED FDIC DEPOSIT INSURANCE COVERAGE AFFECTS YOU

In times like these, consumers and businesses alike are looking for options to keep their money safe. Traditional banking products—savings accounts and certificates of deposit—have long been among the safest investments available. That's because those deposits are insured by the Federal Deposit Insurance Corporation (FDIC).

With the passage of the Emergency Economic Stabilization Act of 2008, that insurance just got better. As part of that act, deposit insurance coverage limits have temporarily increased from \$100,000 to \$250,000.* This helps make your deposits even safer; so now you can save even more money and know you'll still be covered.

*On October 3, 2008, FDIC deposit insurance temporarily increased from \$100,000 to \$250,000 per depositor through December 31, 2009.



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Chairman of the Board & CEO

DARYL AUBUCHON
Branch President

KEITH VARNER
Branch President

JIM NICOL
Assistant Vice President

DORIS ZAMORA
Assistant Vice President

MICHELE ORTEGA
Vice President & Manager of Internal Audit

DINA MEDINA
Assistant Vice President

LAURA AJELLO
Sr. Vice President & Loan Officer

MARC SAN ROMAN
Loan Officer

SHEILA DURAN
Assistant Vice President

DAVID MARTINEZ
Assistant Vice President & IT Support Manager

SUSAN GUTERREZ
Assistant Vice President & New Accounts

STACY DURAN
Assistant Vice President & Loan Processor Supervisor

ROBERTA KASENACK
Assistant Vice President

NICOLE BOGEM
Vice President, Compliance Officer, Loan Review

ROBIN CIRONE
Vice President, Customer & Branch Reserves

ROBERTA J. NOEL
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JENNY GARRISON
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Assistant Vice President & Appraisal Review

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Assistant Branch Manager

DIRECTORS

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Rite Culture Veterinary Clinic

MARY ANN CHELLA
First National Bank in Trinidad, Ret.

CARLOS CHACON
Choice Insurance Services, Inc.

MIKE DIXON
Dixon, Walker & Co.

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Trinidad State Junior College, Ret.

MARI WILBERT
First National Bank in Trinidad, Ret.

DARYL AUBUCHON
First National Bank Branch President

The First National Bank
in Trinidad

100 E. Main St./P.O. Box 759
Trinidad, CO 81082
(719) 846-9881

Lobby Hours:
Monday-Friday: 9 am to 5 pm

Motor Bank Drive-up Hours:
Monday-Friday: 8 am to 6 pm
Saturday: 8:30 am - 12:30 pm

Bankline: (719) 846-8587
or 1-800-839-8587

On the web @ www.fnbtrinidad.com

*We're
"in-store"
for you*

Wal-Mart Branch Bank
2921 Tougal Dr., P.O. Box 803
Trinidad, CO 81082
(719) 846-6360 or 1-888-836-4063

Lobby Hours:
Monday-Saturday: 9 am to 6 pm



**First National Loan
Production Office**
in the Dona Ana Shopping Center
1247 S. 2nd St.
Raton, NM 87740
(575) 445-7123

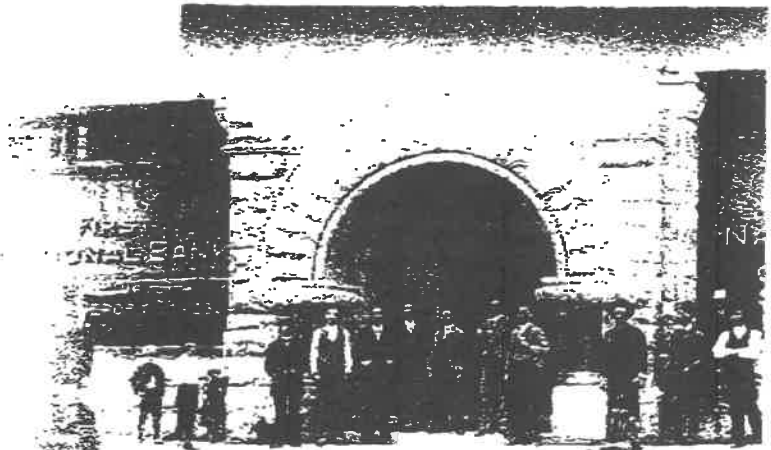
Lobby Hours:
Monday-Friday: 9 am to 5 pm



Huerfano County Branch Bank
135 W. 6th St./P.O. Box 1209
Walsenburg, CO 81089
(719) 738-3594

Lobby Hours:
Monday-Friday: 9 am to 5 pm
Saturday: 8:30 am to 12:30 pm

Drive Thru:
Monday-Friday: 8 am to 6 pm
Saturday: 8:30 am to 12:30 pm



**STATEMENT
OF
CONDITION**

The First National Bank
in Trinidad

100 E. Main St.
Trinidad, CO 81082
(719) 846-9681

Member FDIC

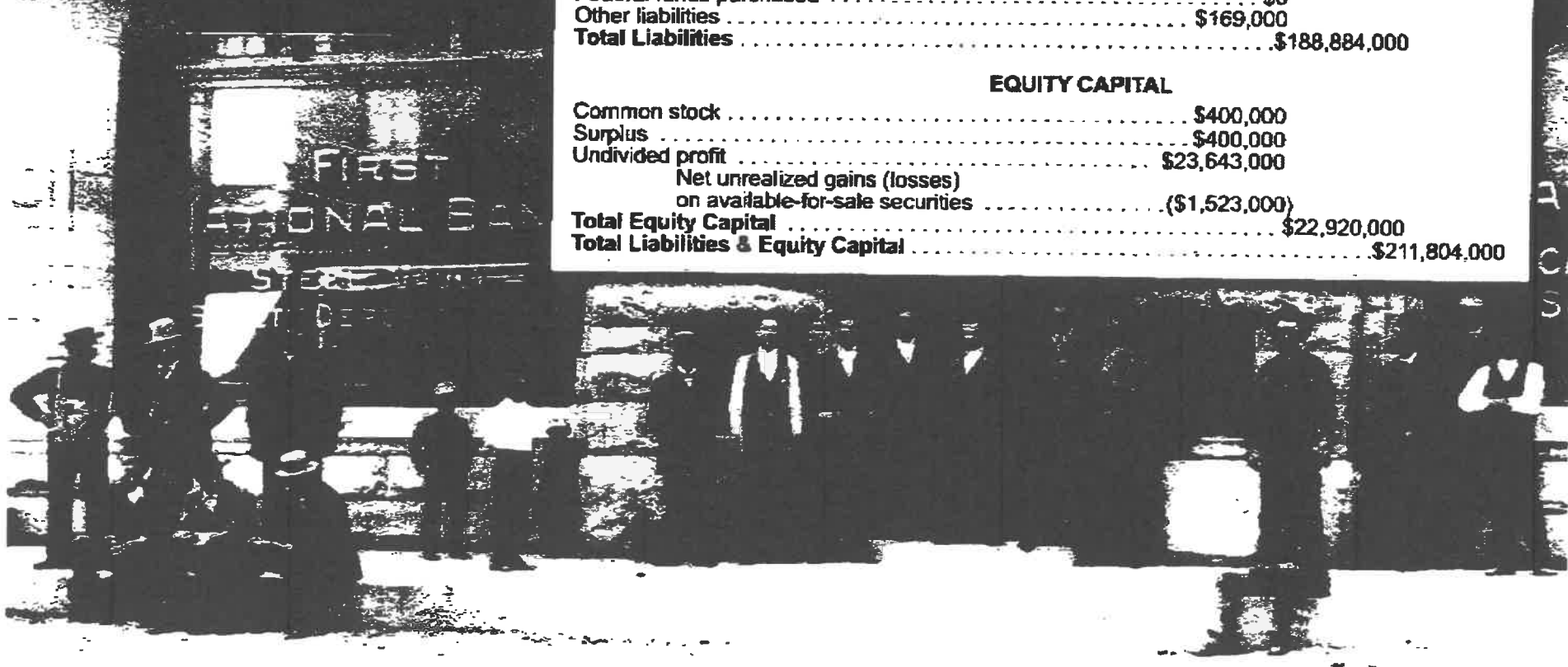
www.fnbtrinidad.com



THE FIRST NATIONAL BANK
IN TRINIDAD
 Trinidad, Colorado

Statement of Condition
 at the close of business
 June 30, 2018

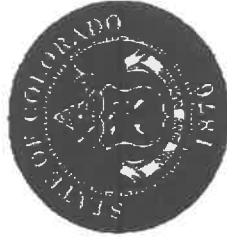
ASSETS	
Cash and noninterest-bearing balances due from banks	\$4,128,000
Interest-bearing balances	\$25,611,000
Held-to-maturity securities	\$24,999,000
Available-for-sale securities	\$40,510,000
Federal funds sold	\$0
Total Cash Resources	\$95,248,000
Loans	\$98,301,000
Less: Allowance for Loan Loss	\$1,639,000
Loans: Net of allowance	\$96,662,000
Accrued income	\$560,000
Bank building, furniture & parking lot	\$10,354,000
Other assets	\$8,404,000
Other real estate	\$576,000
Total Assets	\$211,804,000
LIABILITIES	
Deposits	\$188,715,000
Noninterest-bearing	\$50,018,000
Interest-bearing	\$138,697,000
Federal funds purchased	\$0
Other liabilities	\$169,000
Total Liabilities	\$188,884,000
EQUITY CAPITAL	
Common stock	\$400,000
Surplus	\$400,000
Undivided profit	\$23,643,000
Net unrealized gains (losses) on available-for-sale securities	(\$1,523,000)
Total Equity Capital	\$22,920,000
Total Liabilities & Equity Capital	\$211,804,000



0002/018

09/25/2018 TUE 19:30 FAX 7198451632 Dist Atty. 3rd Judicial

00018



**Office of the District Attorney
3rd Judicial District
Henry L. Solano**

September 25, 2018

This letter is additional information regarding our Application for Exemption From Audit. I understand that three questions were raised regarding our original application.

One related to whether our funds were insured. We use the First National Bank of Trinidad as our bank. They are FDIC insured. Attached is the information from them regarding their account deposit insurance under FDIC.

The second related to whether we had a 3% reserve consistent with TABOR. I spoke to the Colorado Department of Local Affairs. The 3rd Judicial District covers Huerfano and Las Animas Counties. Each county appropriates funds to meet the necessary expenses of the office pursuant to C.R.S. 20-1-301. Attached is the budgets for each county that identifies these appropriations. The Counties have for over 30 years not appropriated money to meet the necessary expenses of the 3rd Judicial District Attorney's Office and have never appropriated any money to the DA's Office related to the Tabor reserve requirement. According to the Department of Local Affairs, the Counties are covered by Tabor and therefore they are the entities that are required to comply with this provision including the appropriations for the necessary expenses of the 3rd Judicial District Attorney's Office, they appropriate.

The third question relates to a loan from personal funds I made to the office in the end of December 2017. As explained above, the Counties have historically underfunded the DA's Office. In fact, in the budget for 2017, Las Animas County cut the DA's appropriation by \$50,000 even before I took office as the newly elected DA in January of 2017. Because of the historic underfunding and the fact that the DA's Office must be open the same as the courts, my predecessor had his law license under supervision with the possibility of suspension by the Colorado Supreme Court. This was substantially related to the underfunding and inability to meet the legal obligations of the office due to understaffing issues. The County Commissioners would not appropriate sufficient money to run the office or at the end of the year to meet the cash flow needs of the office. Because we were obligated to stay open and to avoid layoff or delay of payment of wages (which would have been a violation of law), I took the drastic step as the head of the office of delaying my last paycheck until 2018 and loaning \$10,000 so that payroll could be made. I chose not to penalize the dedicated, hardworking staff of the DA's Office because of the lack of funding by the county commissioners. Because of the historic underfunding in November 2017, I obtained voter approval for a ½ cent sales tax to provide a dedicated revenue stream to the District Attorney's Office in Las Animas County. That did not take effect until beginning in January 2018. Because of that new revenue stream the personal loan has been paid back. Because of the voter initiative that should not be an issue and the historic underfunding of the office should be at an end.

Respectfully yours

Henry L. Solano
District Attorney