

## APPLICATION FOR EXEMPTION FROM AUDIT

# LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the SHORT FORM.

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

### CHECKLIST

- ☒ Has the preparer signed the application?
- ☒ Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- ☒ Has the application been PERSONALLY reviewed and approved by the governing body?
- ☒ Are all sections of the form complete, including responses to all of the questions?
- ☒ Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- ☐ Will this application be submitted via Fax or Email?
  - ☐ If yes, have you included a resolution?
  - ☐ Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
  - ☐ Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- ☐ Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
  - ☐ If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

### FILING METHODS

MAIL: Office of the State Auditor

Local Government Audit Division

1525 Sherman St., 7th Floor

Denver, CO 80203

FAX: 303-869-3061

EMAIL: [osa.lg@state.co.us](mailto:osa.lg@state.co.us)

QUESTIONS? 303-869-3000

### IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.



# APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT	Hygiene Fire Protection District	For the Year Ended 12/31/2016 or fiscal year ended:
ADDRESS	7523 Hygiene Rd, PO Box 83 Hygiene, Colorado 80533	
CONTACT PERSON	Molly Baldrige	
PHONE	303-776-2950	
EMAIL	mollytb@comcast.net	
FAX		

## 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:	Christine A. Reeves
TITLE	Auditor
FIRM NAME (if applicable)	John Cutler and Associates, LLC
ADDRESS	600 17th Street, Suite 2800 South, Denver, Colorado 80202
PHONE	303-634-2259
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	3/9/2017
RELATIONSHIP TO ENTITY	Independent Accountant

### PREPARER (SIGNATURE REQUIRED)

Christine A. R.

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

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

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund*	Fund*		Fund*	Fund*
	Assets			Assets		
1-1	Cash & Cash Equivalents	\$ 732,815	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	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		\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -
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) <b>TOTAL ASSETS</b>	\$ 732,815	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 732,815	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
	Liabilities			Liabilities		
1-14	Accounts Payable	\$ 5,579	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 5,579	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 5,579	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -
	Fund Balance			Net Position		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted (specify): Emergencies (TABOR)	\$ 9,611	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed: (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 717,625	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 727,236	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 732,815	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -

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

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## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	General Fund*	Fund*	Description	Fund*		Fund*
	Tax Revenue			Tax Revenue			
2-1	Property	\$ 310,718	\$ -	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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 310,718	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 2,500	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 505	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 2,231	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 6,240	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 331	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify): Refunds	\$ 841	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 323,366	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ 5,035	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify): Capital Lease Proceeds	\$ 143,176	\$ -	Other (specify):	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ 148,211	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 471,577	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	

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.

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# PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	General Fund*	Fund*	Description	Fund*		Fund*
	Expenditures			Expenditures			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 205,254	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 36,670	\$ -	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	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ 241,924	\$ -	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ -	\$ -	<b>GRAND TOTAL</b> <div style="display: flex; justify-content: space-between; padding: 5px;"> <span>\$</span> <span>241,924</span> </div>
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) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	\$ 229,653	\$ -	Net Increase (Decrease) in Net Position Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 497,583	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment ( <b>MUST explain</b> )	\$ -	\$ -	Prior Period Adjustment ( <b>MUST explain</b> )	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 <b>This total should be the same as line 1-36.</b>	\$ 727,236	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 <b>This total should be the same as line 1-36.</b>	\$ -	\$ -	

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.

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## 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:		
<b>4-1</b>	Does the entity have outstanding debt?			<input checked="" type="checkbox"/>	<input type="checkbox"/>			
<b>4-2</b>	Is the debt repayment schedule attached? If no, MUST explain:			<input checked="" type="checkbox"/>	<input type="checkbox"/>			
<b>4-3</b>	Is the entity current in its debt service payments? If no, MUST explain:			<input checked="" type="checkbox"/>	<input type="checkbox"/>			
<b>4-4</b>	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			\$ -	\$ 143,176	\$ -		\$ 143,176
	Developer Advances			\$ -	\$ -	\$ -	\$ -	
	Other (specify):			\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>			\$ -	\$ 143,176	\$ -	\$ 143,176	
Please answer the following questions by marking the appropriate boxes.				YES	NO			
<b>4-5</b>	Does the entity have any authorized, but unissued, debt?			<input type="checkbox"/>	<input checked="" type="checkbox"/>			
	How much? \$ -							
If yes:	Date the debt was authorized:							
<b>4-6</b>	Does the entity intend to issue debt within the next calendar year?			<input type="checkbox"/>	<input checked="" type="checkbox"/>			
If yes:	How much? \$ -							
<b>4-7</b>	Does the entity have debt that has been refinanced that it is still responsible for?			<input type="checkbox"/>	<input checked="" type="checkbox"/>			
If yes:	What is the amount outstanding? \$ -							
<b>4-8</b>	Does the entity have any lease agreements?			<input checked="" type="checkbox"/>	<input type="checkbox"/>			
If yes:	What is being leased? Brush Truck							
	What is the original date of the lease? 11/17/2016							
	Number of years of lease? 3							
	Is the lease subject to annual appropriation?			<input type="checkbox"/>	<input type="checkbox"/>			
	What are the annual lease payments? \$ 50,607							
<b>4-9</b>	Does the entity have a certified mill levy?			<input checked="" type="checkbox"/>	<input type="checkbox"/>			
If yes:	Please provide the following mills levied for the year reported:							
		Bond Redemption	0.00					
		General/Other	4.10					
		<b>TOTAL</b>	4.10					

## 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:	
<b>5-1</b>	YEAR-END Total of ALL Checking and Savings accounts		\$ 732,815			\$143,176 held in escrow account until Brush Truck is completed (est May-16)
<b>5-2</b>	Certificates of deposit		\$ -			
<b>TOTAL CASH DEPOSITS</b>				\$ 732,815		
Investments (if investment is a mutual fund, please list underlying investments):						
<b>5-3</b>			\$ -			
			\$ -			
			\$ -			
			\$ -			
<b>TOTAL INVESTMENTS</b>				\$ -		
<b>TOTAL CASH AND INVESTMENTS</b>				\$ 732,815		
Please answer the following question by marking in the appropriate box			YES	NO	N/A	
<b>5-4</b>	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"/>	
<b>5-5</b>	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:	
6-1	Does the entity have capitalized assets?				<input checked="" type="checkbox"/>	<input type="checkbox"/>		
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:				<input checked="" type="checkbox"/>	<input type="checkbox"/>		
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:							
		Balance - beginning of the year	Additions	Deletions	Year-End Balance			
	Land	\$ 150,000	\$ -	\$ -	\$ 150,000			
	Buildings	\$ 421,363	\$ -	\$ -	\$ 421,363			
	Machinery and equipment	\$ 317,046	\$ -	\$ -	\$ 317,046			
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -			
	Infrastructure	\$ -	\$ -	\$ -	\$ -			
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -			
	Other (explain): Vehicles	\$ 1,308,963	\$ -	\$ 239,645	\$ 1,069,318			
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,461,109)	\$ (68,234)	\$ (198,955)	\$ (1,330,388)			
	<b>TOTAL</b>	\$ 736,263	\$ (68,234)	\$ 40,690	\$ 627,339			
6-4	Complete the following Capital Assets table for PROPRIETARY FUNDS:							
		Balance - beginning of the year	Additions	Deletions	Year-End Balance			
	Land	\$ -	\$ -	\$ -	\$ -			
	Buildings	\$ -	\$ -	\$ -	\$ -			
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -			
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -			
	Infrastructure	\$ -	\$ -	\$ -	\$ -			
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -			
	Other (explain):	\$ -	\$ -	\$ -	\$ -			
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -			
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -			

## 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?				<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7-2	Does the entity have a volunteer firemen's pension plan?				<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	Who administers the plan?				FPPA		
	Indicate the contributions from:						
	Tax (property, SD, sales, etc.):	\$ 36,670					
	State contribution amount:	\$ 28,947					
	Other (gifts, donations, etc.):	\$ -					
	<b>TOTAL</b>	\$ 65,617					
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?				300		



## 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	\$ 385,270					
		\$ -					
		\$ -					
		\$ -					

## 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)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Date of formation:	1/1/1960			
10-2	Has the entity changed its name in the past or current year?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If Yes:	NEW name				
	PRIOR name				
10-3	Is the entity a metropolitan district?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4	Please indicate what services the entity provides:				
10-5	Does the entity have an agreement with another government to provide services?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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	\$	589,639	Unrestricted Fund Balance	\$	574,449	Total Tax Revenue	\$	310,718	
Current Liabilities	\$	5,579	Total Fund Balance	\$	584,060	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	-	PY Fund Balance	\$	497,583	Total Revenue	\$	328,401	
			Total Revenue	\$	328,401	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	241,924	Total Debt Service Interest	\$	-	
			Interfund In	\$	-				
<b>Governmental</b>			Interfund Out	\$	-	<b>Enterprise Funds</b>			
Total Cash & Investments	\$	589,639				Net Position	\$	-	
Transfers In	\$	-	<b>Proprietary</b>						
Transfers Out	\$	-	- Current Assets	\$		- PY Net Position	\$	-	
Property Tax	\$	310,718	Deferred Outflow	\$		<b>Government-Wide</b>			
Debt Service Principal	\$	-	- Current Liabilities	\$		- Total Outstanding Debt	\$	-	
Total Expenditures	\$	241,924	Deferred Inflow	\$		- Authorized but Unissued	\$	-	
Total Developer Advances	\$	-	- Cash & Investments	\$		- Year Authorized	\$	-	
Total Developer Repayments	\$	-	- Principal Expense	\$					



## PART 12 - GOVERNING BODY APPROVAL

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	Scott Snyder, President	
2	Judith Koslov, Secretary	I, <u>Judith Koslov</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: <u>3/24/17</u> My term Expires: <u>2020</u>
3	Molly Baldrige, Treasurer	I, <u>Molly Baldrige</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: <u>3/20/17</u> My term Expires: <u>2020</u>
4	Steve Brinkman	I, <u>Steve Brinkman</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: <u>3/21/17</u> My term Expires: <u>2018</u>
5	Dave Beeman	I, <u>Dave Beeman</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: <u>3/20/2017</u> My term Expires: <u>2018</u>
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

## ATTACHMENT 2 PAYMENT SCHEDULE

RE: Schedule of Equipment No. 01, dated 11/17/2016, to Master Equipment Lease Purchase Agreement, dated as of 11/17/2016, between Community First National Bank, as Lessor, and Hygiene Fire Protection District, as Lessee.

Lease Number: HYGCO2016-11E


Amount Financed: \$143,176.00

### AMORTIZATION SCHEDULE - Normal Amortization, 360 Day Year

Payment Number	Payment Date	Payment Amount	Interest Portion	Principal Portion	Purchase Option Price
1	11/17/2017	\$50,607.33	\$4,280.96	\$46,326.37	Not Available
2	11/17/2018	\$50,607.33	\$2,895.80	\$47,711.53	\$49,688.10
3	11/17/2019	\$50,607.33	\$1,469.23	\$49,138.10	\$0.00
Grand Totals		\$151,821.99	\$8,645.99	\$143,176.00	

LESSEE:

Hygiene Fire Protection District

  
Scott Snyder, President of the Board