

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	Upper Huerfano Fire Protection District
ADDRESS	P.O. Box 147 Gardner, CO 81040
CONTACT PERSON	Jean-Michel Cortes
PHONE	719-746-2385
EMAIL	jm cortescpa@gmail.com
FAX	

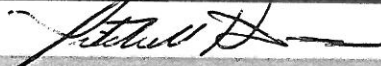
For the Year Ended
12/31/2016
or fiscal year ended:

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:	Mitchell K. Downs CPA
TITLE	Partner
FIRM NAME (if applicable)	Osborne, Parsons & Rosacker LLP
ADDRESS	601 N. Nevada Colorado Springs, CO 80903
PHONE	719-636-2321
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	2.16.17
RELATIONSHIP TO ENTITY	Independent Accountant

PREPARER (SIGNATURE REQUIRED)



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"/>	



RECEIVED
By Justin L. Smith at 8:22 am, Mar 07, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
	Assets			Assets			
1-1	Cash & Cash Equivalents	\$ 134,813	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 767	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -	
1-5	General Property Taxes Receivable	\$ 98,402	\$ -				
1-6	Deposits Outstanding	\$ 100	\$ -	Total Current Assets	\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 234,082	\$ -	(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	\$ 234,082	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
	Liabilities			Liabilities			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 98,402	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
	Fund Balance			Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted (specify): Emergency	\$ 3,519	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 132,161	\$ -	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	\$ 135,680	\$ -	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	\$ 234,082	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
	Tax Revenue			Tax Revenue			
2-1	Property	\$ 92,335	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 9,881	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5	Net of Other	\$ 288	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 102,504	\$ -	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	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 1,290	\$ -	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	\$ 335	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify): Sales of Equipment	\$ 375	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 104,504	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 104,504	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
							\$ 104,504

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
3-1	General Government	\$	- \$	General Operating & Administrative	\$	- \$	
3-2	Judicial	\$	- \$	Salaries	\$	- \$	
3-3	Law Enforcement	\$	- \$	Payroll Taxes	\$	- \$	
3-4	Fire	\$	79,563 \$	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		\$	- \$	Capital Outlay	\$	- \$	
3-14	Capital Outlay	\$	- \$	Debt Service	\$	- \$	
	Debt Service			Principal			
3-15	Principal	\$	17,892 \$	Interest	\$	- \$	
3-16	Interest	\$	3,393 \$	Bond Issuance Costs	\$	- \$	
3-17	Bond Issuance Costs	\$	- \$	Developer Principal Repayments	\$	- \$	
3-18	Developer Principal Repayments	\$	- \$	Developer Interest 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	\$	100,848 \$	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$	- \$	GRAND TOTAL
3-23	Interfund Transfers (In)	\$	- \$	Net Interfund Transfers (In)	\$	- \$	\$ 100,848
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 3-16)	\$	- \$	
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 3-29, less line 3-22, plus line 3-29	\$	3,656 \$	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	\$	132,024 \$	Net Position, January 1 from December 31 prior year report	\$	- \$	
3-32	Prior Period Adjustment (MUST explain)	\$	- \$	Prior Period Adjustment (MUST explain)	\$	- \$	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$	135,680 \$	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$	- \$	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		YES	NO
4-1	Does the entity have outstanding debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" 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	\$ -	\$ -
	Leases	\$ -	\$ -
	Developer Advances	\$ 60,922	\$ 17,893
	Other (specify):	\$ -	\$ -
	TOTAL	\$ 60,922	\$ 17,893

Please use this space to provide any explanations or comments:

		YES	NO
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If yes: How much?		
	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If yes: How much?		
4-7	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?		
4-8	Does the entity have any lease agreements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	What are the annual lease payments?		
		\$ 15,970	
4-9	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input type="checkbox"/>
	If yes: Please provide the following mills levied for the year reported:		
	Bond Redemption	0.00	
	General/Other	6.20	
	TOTAL	6.20	

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	\$ 134,813	
5-2	Certificates of deposit	\$ -	
	TOTAL CASH DEPOSITS		\$ 134,813
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS		\$ -
	TOTAL CASH AND INVESTMENTS		\$ 134,813

Please use this space to provide any explanations or comments:

		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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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"/>

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

		YES	NO
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"/>

Please use this space to provide any explanations or comments:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:		Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land		\$ 7,000	\$ -	\$ -	7,000
Buildings		\$ 106,628	\$ -	\$ -	106,628
Machinery and equipment		\$ 817,089	\$ -	\$ -	817,089
Furniture and fixtures		\$ 6,964	\$ -	\$ -	6,964
Infrastructure		\$ -	\$ -	\$ -	-
Construction in Progress (CIP)		\$ -	\$ -	\$ -	-
Other (explain):		\$ -	\$ -	\$ -	-
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (790,231)	\$ (37,520)	\$ -	(827,751)
TOTAL		\$ 147,450	\$ (37,520)	\$ -	109,930

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		\$ -	\$ -	\$ -	-

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

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

Please use this space to provide any explanations or comments:

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?

	\$ -
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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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
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	\$	117,286		
		\$	-		
		\$	-		
		\$	-		

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:

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="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name PRIOR name	<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:			
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: Huerfano County FPD, La Veta FPD - Mutual Aid	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Please use this space to provide any additional explanations or comments not previously included:				

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes		
Unrestricted Cash & Investments	\$	134,813	Unrestricted Fund Balan	\$	132,161	Total Tax Revenue	\$	102,504
Current Liabilities	\$	-	Total Fund Balance	\$	135,680	Revenue Paying Debt Service	\$	104,504
Deferred Inflow	\$	98,402	PY Fund Balance	\$	132,024	Total Revenue	\$	104,504
			Total Revenue	\$	104,504	Total Debt Service Principal	\$	17,892
			Total Expenditures	\$	100,848	Total Debt Service Interest	\$	3,393
			Interfund In	\$	-			
			Interfund Out	\$	-			
Governmental			Proprietary			Enterprise Funds		
Total Cash & Investments	\$	134,813	- Current Assets	\$	-	Net Position	\$	-
Transfers In	\$	-	Deferred Outflow	\$	-	PY Net Position	\$	-
Transfers Out	\$	-	Current Liabilities	\$	-	Government-Wide		
Property Tax	\$	92,335	Deferred Inflow	\$	-	- Total Outstanding Debt	\$	43,029
Debt Service Principal	\$	17,892	Cash & Investments	\$	-	- Authorized but Unissued	\$	-
Total Expenditures	\$	100,848	Principal Expense	\$	-	- Year Authorized	\$	-
Total Developer Advances	\$	-						
Total Developer Repayments	\$	-						

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.

		Print Board Member's Name	
Board Member	1	Kent Mace	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	2	Larry Michaels	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	3	Dale Lyons	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	4	Jean-Michel Cortes	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	5	Orlando Martinez	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	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: _____
Board Member	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: _____



**Upper Huerfano Fire Protection District
P.O. Box 147
Gardner, Colorado 81040**

RESOLUTION 17-01

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2016 FOR THE UPPER HUERFANO FIRE PROTECTION DISTRICT, STATE OF COLORADO

WHEREAS, the Board of Directors of the Upper Huerfano Fire Protection District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the State Auditor be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures exceeded \$750,000 for year 2016; and

WHEREAS, an application for exemption from audit for the Upper Huerfano Fire Protection District has been prepared by Osborne, Parsons, Rosacker, LLP, CPAs, a firm skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor,

NOW THEREFORE, be it resolved by the Board of Directors of the Upper Huerfano Fire Protection District that the application for exemption from audit for the Upper Huerfano Fire Protection District for the year ended December 31, 2016 has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Upper Huerfano Fire Protection District, that those members of the Board of Directors have signified their approval by signing below, and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Upper Huerfano Fire Protection District for the year ended December 31, 2016.

ADOPTED THIS 28th day of February, A.D. 2016

Chairman

ATTEST:

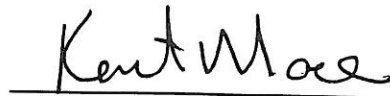
Print names of directors:

Date term expires:

Signature:

Kent Mace

2018



Larry Michaels

2020



Dale Lyons

2018



Jean-Michel Cortes

2018



Orlando Martinez

2018

OSBORNE, PARSONS & ROSACKER, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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Board of Directors
Upper Huerfano Fire Protection District
Gardner, Colorado

Management is responsible for the accompanying financial statements of Upper Huerfano Fire Protection District (a special district), which comprise the balance sheet – governmental fund as December 31, 2016, and the related statement of revenues, expenditures and changes in fund balance 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.

Other Matter

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

Osborne, Parsons & Rosacker LLP

Colorado Springs, Colorado
February 16, 2017