

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

**NAME OF GOVERNMENT**

**ADDRESS**

**CONTACT PERSON**

**PHONE**

**EMAIL**

**FAX**

<b>DEL NORTE FIRE PROTECTION DISTRICT</b>
<b>PO BOX 368</b>
<b>DEL NORTE, CO 81132</b>
<b>RHONDA RICHARDSON</b>
<b>719-657-3600</b>
<b>brite3600@gmail.com</b>

**1755.00**

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:**  
**TITLE**  
**FIRM NAME (if applicable)**  
**ADDRESS**  
**PHONE**  
**DATE PREPARED**  
(Must be Completed prior to Board approval)  
**RELATIONSHIP TO ENTITY**

<b>WILLIAM L. DESOUCHET</b>
<b>CPA</b>
<b>PO BOX 1810, ALAMOSA, CO 81101</b>
<b>719-589-1902</b>
<b>3/19/2018</b>
<b>CPA</b>

**PREPARER (SIGNATURE REQUIRED)**

See accountant's Compilation report

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.]

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

**P**

**RECEIVED**  
Office of the State Auditor  
March 28, 2018

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
<b>Assets</b>						
1-1	Cash & Cash Equivalents	\$	71,987	Cash & Cash Equivalents	\$	92
1-2	Investments	\$	287,704	Investments	\$	776,103
1-3	Receivables	\$	-	Receivables	\$	-
1-4	Due from Other Entities or Funds	\$	-	Due from Other Entities or Funds	\$	13,192
	All Other Assets (specify)	\$	1,401	Other Current Assets	\$	-
1-5	<b>PROPERTY, PLANT, EQUIP</b>		\$ -	<b>Total Current Assets</b>	\$	789,387
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>	\$	361,092	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$	789,387
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>	\$	361,092	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$	789,387
<b>Liabilities</b>						
1-14	Accounts Payable	\$	108	Accounts Payable	\$	659
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>	\$	108	<b>TOTAL CURRENT LIABILITIES</b>	\$	659
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>	\$	108	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$	659
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$	-	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$	-
<b>Fund Balance</b>						
1-30	Nonspendable Prepaid		\$ -	<b>Net Position</b>		
1-31	Nonspendable Inventory	\$	-	Net Investment in Capital Assets	\$	-
1-32	<b>TABOR</b>	\$	16,933	Emergency Reserves	\$	-
1-33	Committed: (specify) PENSION FUND	\$	-	Other Designations/Reserves	\$	-
1-34	Assigned (specify)	\$	-	Restricted	\$	788,728
1-35	Unassigned:	\$	344,051	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>	\$	360,984	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$	788,728
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>	\$	361,092	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>	\$	789,387

**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*	
<b>Tax Revenue</b>							
2-1	Property	\$	120,778	Property	\$	14,096	\$ -
2-2	Specific Ownership	\$	17,511	Specific Ownership	\$	1,901	\$ -
2-3	Sales and Use Tax	\$	-	Sales and Use Tax	\$	-	\$ -
2-4	Other Tax Revenue (specify):	\$	-	Other Tax Revenue (specify):	\$	-	\$ -
2-5	<b>TREASURERS FEES</b>	\$	(3,844)	<b>TREASURERS FEES</b>	\$	(238)	\$ -
2-6		\$	-		\$	-	\$ -
2-7		\$	-		\$	-	\$ -
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$	134,445	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$	15,759	\$ -
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	\$	22,551	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	\$	2,269	Interest/Investment Income	\$	6,272	\$ -
2-20	Tap Fees	\$	-	Tap Fees	\$	-	\$ -
2-21	Developer Advances	\$	-	Developer Advances	\$	-	\$ -
2-22	All Other (specify):	\$	-	All Other (specify):	\$	-	\$ -
2-23	<b>RECONCILIATION DISCREPANCY</b>		\$ -	<b>STATE CONTRIBUTION AND DISTRICT</b>	\$	16,246	\$ -
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$	159,265	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$	38,277	\$ -
<b>Other Financing Sources</b>							
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 <b>TOTAL OTHER FINANCING SOURCES</b>	\$	-	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$	-	\$ -
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$	159,265	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$	38,277	\$ -
							<b>GRAND TOTALS</b>
							\$ 197,542

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	<b>Expenditures</b>			<b>Expenditures</b>			
3-1	General Government	\$ 119,630		General Operating & Administrative	\$ 71,097	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	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	\$ -	\$ -	Interest	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-20	All Other (specify):	\$ -	\$ -		\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 119,630	\$ -	Add lines 3-1 through 3-21	\$ 71,097	\$ -	
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENDITURES</b>			<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	\$ 190,727
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>			<b>TOTAL GAAP RECONCILING ITEMS</b>			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 39,635	\$ -	Net Increase (Decrease) in Net Position	\$ (32,820)	\$ -	
	Line 2-29, less line 3-22, plus line 3-29			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	\$ 2,620,594		Net Position, January 1 from December 31 prior year report	\$ 821,548	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ (2,299,245)	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Line 3-30, 3-31, and 3-32	\$ 360,984	\$ -	Line 3-30 plus line 3-31	\$ 788,728	\$ -	
	This total should be the same as line 1-36.			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.

- 4-1 Does the entity have outstanding debt? YES  NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES  NO   
THERE IS NO MORE DEBT AS OF 12/31/17
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES  NO

Please use this space to provide any explanations or comments:

PRIOR PERIOD ADJUSTMENT ON LINE 3-32 CONSISTS OF REMOVAL OF CAPITAL ASSETS OF 2310852 AND LONG TERM DEBT OF 11607 ACCORDING TO THE OFFICE OF STATE AUDITOR LETTER DATED 6/5/17. THOSE AMOUNTS ARE NOW ONLY REPORTED ON PART 4 AND PART 6

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
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 11,607	\$ -	\$ 11,607	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 11,607</b>	<b>\$ 11,607</b>	<b>\$ -</b>

General obligation bonds

Revenue bonds

Notes/Loans

Leases

Developer Advances

Other (specify):

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt? YES  NO   
If yes: How much? \$ -  
Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year? YES  NO   
If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES  NO   
If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES  NO   
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?  YES  NO  
What are the annual lease payments? \$ -
- 4-9 Does the entity have a certified mill levy? YES  NO   
If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):

Bond Redemption	0.00
General/Other	4.78
<b>TOTAL</b>	<b>4.78</b>

## 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	\$ 205,138	
5-2 Certificates of deposit	\$ 930,748	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 1,135,886</b>
<b>Investments (if investment is a mutual fund, please list underlying investments):</b>		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 1,135,886</b>

Please use this space to provide any explanations or comments:

Please answer the following question by marking in the appropriate box

- 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES  NO  N/A
- 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: YES  NO  N/A

## 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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 2,310,852	\$ -	\$ -	\$ 2,310,852
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,310,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,310,852</b>

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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

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

Please use this space to provide any explanations or comments:

If yes: Who administers the plan?

Indicate the contributions from:

- Tax (property, SO, sales, etc.):
- State contribution amount:
- Other (gifts, donations, etc.):

15759
13046
9472
<b>TOTAL 38277</b>
225

TOTAL

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



PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES NO

12-1 Have you read the new Electronic Signature Policy and do you plan on submitting signatures in accordance with this policy?

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

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained from the governing body. 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 and approved by the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created, the names of the signatories, 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 the following 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.

Original Signatures  
Verified by

Justin L. Smith



Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by 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	ROY DALE WEAVER	I, <u>Roy Dale Weaver</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Roy Dale Weaver</u> Date: <u>7-15-19</u> My term Expires: <u>5-30-20</u>
2	CLAUDE TRUJILLO	I, <u>Claude Trujillo</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>3-15-18</u> My term Expires: _____
3	TERRY HAYNIE	I, <u>Terry Haynie</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Terry Haynie</u> Date: <u>3/15/18</u> My term Expires: _____
4	JERRY GALLEGOS	I, <u>Jerry Gallegos</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Jerry Gallegos</u> Date: <u>3/15/18</u> My term Expires: _____
5	MIKE MADDOX	I, <u>Mike Maddox</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Mike Maddox</u> Date: <u>3-15-18</u> 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: _____

**RESOLUTION FOR EXEMPTION FROM AUDIT**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE YEAR 2017 FOR THE DEL NORTE FIRE PROTECTION DISTRICT, STATE OF COLORADO

WHEREAS THE BOARD OF THE DEL NORTE FIRE PROTECTION DISTRICT WISHES TO CLAIM EXEMPTION FOR THE AUDIT REQUIREMENTS OF SECTION 29-1-603, CRS AND WHEREAS SECTION 29-1-604, CRS STATES THAT ANY LOCAL GOVERNMENT WHERE NEITHER REVENUES NOR EXPENDITURES EXCEED \$500,000 MAY WITH APPROVAL OF THE STATE AUDITOR, BE EXEMPT FROM THE PROVISION OF SECTION 29-1-603, CRS AND WHEREAS NEITHER REVENUES NOR EXPENDITURES FOR THE DEL NORTE FIRE PROTECTION DISTRICT EXCEEDED \$ 500,000 FOR THE YEAR 2017 AND WHEREAS AN EXPEMTION FOR AUDIT FOR THE DEL NORTE FIRE PROTECTION DISTRICT HAS BEEN PREPARED BY WILLIAM DESOUCHET, CPA, AND INDEPENDENT ACCOUNTANT WITH KNOWLEDGE OF GOV. ACCOUNTING AND WHEREAS SAID APPLICATION FOR EXEMPTION OF AUDIT HAS BEEN COMPLETED IN ACCORDANCE WITH REGULATION ISSUED BY THE STATE AUDITOR.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF THE DEL NORTE FIRE PROTECTION THAT THE APPLICATION FOR EXEMPTION FROM AUDIT FOR THE YEAR ENDING DEC. 31, 2017 HAS BEEN REVIEWED AND IS HEREBY APPROVED BY THE MAJORITY OF THE BOARD OF THE DEL NORTE FIRE PROTECTION DISTRICT. THIS RESOLUTION SHALL BE ATTACHED TO AND BECOME A PART OF THE APPLICATION FOR EXEMPTION FROM AUDIT OF THE DEL NORTE FIRE PROTECTION DISTRICT FOR YEAR ENDING DEC 31, 2017.

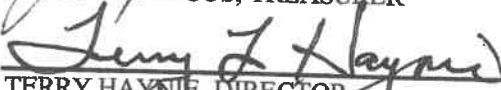
ADOPTED THIS 15 DAY OF MARCH, 2018

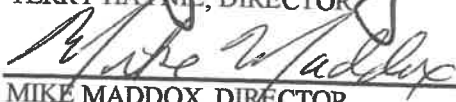
  
DALE WEAVER, BOARD CHAIRMAN

  
RHONDA RICHARDSON  
BOARD SECRETARY

  
CLAUDE TRUJILLO, VICE CHAIRMAN

  
JERRY GALLEGOS, TREASURER

  
TERRY HAYNIE, DIRECTOR

  
MIKE MADDOX, DIRECTOR



## WILLIAM L. DESOUCHET, CPA

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Board of Directors

Del Norte Fire Protection District

Del Norte, Colorado

Management is responsible for the accompanying financial statements of the Del Norte Fire Protection District, which comprise the Exemption From Audit prescribed form for the year ending December 31, 2017. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

Alamosa, Colorado

March 19, 2018