

APPLICATION FOR EXEMPTION FROM AUDIT - LONG FORM - FOR GOVERNMENTS WITH REVENUE OR EXPENDITURES GREATER THAN \$100,000 BUT NOT MORE THAN \$500,000

1815.00

Name of Government:	Haxtun fire Protection District	For the Year
Address:	P O Box 416 Haxtun, CO 80731	
Contact Person:	Janice Everitt	Ended December 31, 2014 <i>2017</i> or fiscal year ended:
Telephone:	870-520-2119	
Email:	speltsroofing@hotmail.com	
Fax:	870-774-8549	

Return to: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203
Fax: 303-869-3081
Email: OSA.LG@state.co.us
Call (303) 869-3000 if you need help completing this form.

PLEASE READ THE ABOVE INSTRUCTIONS BEFORE SUBMITTING THE COMPLETED APPLICATION

Section 29-1-604, C.R.S., outlines the provisions for an exemption from audit. Generally, any local government for which neither revenue nor expenditures exceed \$500,000 in any year may qualify for an exemption.

If either revenues or expenditures are \$100,000 or greater, but not more than \$500,000, you may use this form. If both revenues and expenditures are less than \$100,000 individual exemption from audit.

Please review ALL instructions prior to the completion of this form.

Instructions:

- Prepare this form completely and accurately. Please note that there are 11 parts to this form and all questions must be answered for the application to be considered complete.
 - Please use whole dollars. Do not include any cents. Please round consistently to ensure that the financial information balances between schedules.
- File this form with the Office of the State Auditor within 3 months after the end of the year. For years ended December 31, the form must be received by the Office of the State Auditor by March 31.
- The form must be completed by an independent accountant (separate from the entity) with knowledge of governmental accounting.
- The application must be personally reviewed and approved by a majority of the governing body as evidenced by one of the following methods:
 - Resolution of the governing body - application may be emailed, faxed, or mailed.
 - Original signatures - application must be mailed. Email or fax will NOT be accepted.
- The preparer must sign the application that is submitted in order for it to be accepted.
- Additional information may be attached to the exemption at the preparer's discretion.

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RECEIVED
Office of the State Auditor
March 27, 2018

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. Independent means someone who is separate from the entity.

Name:	Janice Everitt
Title:	Secretary
Firm Name (if applicable):	
Address:	
Telephone Number:	
Date Prepared:	

I affirm that I am independent from this entity and skilled in governmental accounting (Required): The application will be rejected if not signed by the preparer.

Janice Everitt

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 \$500,000. Independent means someone who is separate from the entity. Please describe your relationship to the entity in the above box, with your signature.




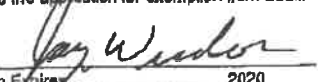
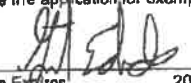
Has the Entity Filed for Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	Yes	No	If Yes, Date Filed:
		x	

PART 11 - 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 \$500,000 or less must have an application prepared by a person skilled in 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 Members Name	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit.
Board Member 1	Thomas Wilson	Signed <u></u> Date: <u>3/21/18</u> My term Expires: <u>2018</u>
Board Member 2	Tim Carper	Signed <u></u> Date: <u>3-26-18</u> My term Expires: <u>2018</u>
Board Member 3	Tim Fetzer	Signed <u></u> Date: <u>3-21-18</u> My term Expires: <u>2020</u>
Board Member 4	Jay Wisdom	Signed <u></u> Date: <u>3-26-18</u> My term Expires: <u>2020</u>
Board Member 5	Grant Edwards	Signed <u></u> Date: <u>3/26/18</u> My term Expires: <u>2018</u>
Board Member 6	Print Board Members Name	Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Members Name	Signed _____ Date: _____ My term Expires: _____

PART 1 - Financial Statements - Balance Sheet

Ln #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
	Assets			Assets		
1-1	Cash & Cash Equivalents		\$ -	Cash & Cash Equivalents	\$ 199,223	\$ -
1-2	Investments		\$ -	Investments	\$ 194,737	\$ -
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		\$ -	\$ -	Total Current Assets	\$ 393,960	\$ -
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-3)	\$ -	\$ -
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-8		\$ -	\$ -		\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	Total Assets (add lines 1-1 through 1-10)	\$ -	\$ -	Total Assets (add lines 1-5 through 1-10)	\$ 393,960	\$ -
1-12	Total Deferred Outflows of Resources	\$ -	\$ -	Total Deferred Outflows of Resources	\$ -	\$ -
1-13	Total Assets and Deferred Outflows	\$ -	\$ -	Total Assets and Deferred Outflows	\$ 393,960	\$ -
	Liabilities and Fund Balance			Liabilities and Net Position		
	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	Total Liabilities (add lines 1-14 through 1-27)	\$ -	\$ -	Total Liabilities (add lines 1-14 through 1-27)	\$ -	\$ -
1-29	Total Deferred Inflows of Resources	\$ -	\$ -	Total Deferred Inflows of Resources	\$ -	\$ -
	Fund Balance			Net Position		
	Nonspendable :					
1-30	Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-31	Inventory	\$ -	\$ -			
	Restricted:					
1-32	(specify)	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
	Committed:					
1-33	(specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
	Assigned:					
1-34	(specify)	\$ -	\$ -	Restricted	\$ -	\$ -
	Unassigned:					
1-35		\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Total Fund Balance (add lines 1-30 through 1-35) This total should be the same as line 3-31.	\$ -	\$ -	Total Net Position (add lines 1-30 through 1-35) This total should be the same as line 3-31.	\$ -	\$ -
1-37	Total Liabilities, Deferred Inflows, and Fund Balance (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 (add lines 1-28, 1-29 and 1-36) This total should be the same as line 1-13	\$ -	\$ -

*Indicate Name of Fund
 Note: Attach additional sheets as necessary.

PART 2 - Financial Statements - Operating Statement - Revenues

		Governmental Funds		Proprietary/Fiduciary Funds		Grand Totals
		Fund*	Fund*	Fund*	Fund*	
	Tax Revenue			Tax Revenue		
2-1	Property		\$ -	Property	\$ 83,377	\$ -
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -
2-4	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -
2-5		\$ -	\$ -		\$ -	\$ -
2-6		\$ -	\$ -		\$ -	\$ -
2-7		\$ -	\$ -		\$ -	\$ -
2-8	Total Tax Revenue	\$ -	\$ -	Total Tax Revenue	\$ 83,377	\$ -
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	\$ 4,703	\$ -
2-14	Grants		\$ -	Grants	\$ 64,870	\$ -
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	\$ 251	\$ -
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -
2-22	All Other (specify)	\$ -	\$ -	All Other (specify)	\$ -	\$ -
2-23		\$ -	\$ -		\$ -	\$ -
2-24	Total Revenues (Add lines 2-8 through 2-23)	\$ -	\$ -	Total Revenues (Add lines 2-8 through 2-23)	\$ 153,201	\$ -
	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	Total Other Financing Sources (Add lines 2-25 through 2-27)	\$ -	\$ -	Total Other Financing Sources (Add lines 2-25 through 2-27)	\$ -	\$ -
2-29	Total Revenues and Other Financing Sources (Add lines 2-24 and 2-28)	\$ -	\$ -	Total Revenues and Other Financing Sources (Add lines 2-24 and 2-28)	\$ 153,201	\$ -

Note: If Total Revenues and Other Financing Sources - Total of All Funds (Line 2-29) are greater than \$500,000 - STOP, you may not use this form. An audit may be required. See Section 20-1-504, C.R.S., or contact us

PART 3 - Financial Statements - Operating Statement - Expenditures

	Governmental Funds		Expenditures	Proprietary/Fiduciary Funds		Grand Totals
	Fund*	Fund*		Fund*	Fund*	
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 2,067	\$ -
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	\$ 100	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 19,250	\$ -
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -
3-10	Other (specify)	\$ -	\$ -	Utilities	\$ 4,857	\$ -
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ 2,314	\$ -
3-12		\$ -	\$ -	County Treasurer	\$ 1,350	\$ -
3-13		\$ -	\$ -	New Fast Attach Truck	\$ 124,546	\$ -
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service			Debt Service		
3-15	Principal (matches part 4)	\$ -	\$ -	Principal (matches part 4)	\$ -	\$ -
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Developer Repayments (matches part 4)	\$ -	\$ -	Developer Repayments (matches part 4)	\$ -	\$ -
3-19	All Other (specify)	\$ -	\$ -	All Other (specify)	\$ -	\$ -
3-20		\$ -	\$ -		\$ -	\$ -
3-21	Total Expenditures (Add lines 3-1 through 3-20)	\$ -	\$ -	Total Expenditures (Add lines 3-1 through 3-20)	\$ 154,492	\$ -
3-22	Interfund Transfers In	\$ -	\$ -	Net Interfund Transfers In	\$ -	\$ -
3-23	Interfund Transfers (Out)	\$ -	\$ -	Net Interfund Transfers (Out)	\$ -	\$ -
3-24	Other (specify):	\$ -	\$ -	Depreciation	\$ -	\$ -
3-25		\$ -	\$ -	Other Financing Sources (from line 2-28)	\$ -	\$ -
3-26		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-27		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -
3-28	Total Transfers and Other Expenditures (Add lines 3-22 through 3-27)	\$ -	\$ -	Total Reconciling Items (Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -
3-29	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures (Line 2-29, less line 3-21, plus line 3-28)	\$ -	\$ -	Net Increase (Decrease) in Equity (Line 2-29, less line 3-21, plus line 3-28)	\$ (1,291)	\$ -
3-30	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-31	Fund Balance, December 31 (Line 3-29 plus line 3-30) This total should be the same as line 1-36.	\$ -	\$ -	Net Position, December 31 (Line 3-29 plus line 3-30) This total should be the same as line 1-36.	\$ (1,291)	\$ -

Note: If Total Expenditures - Total of All Funds (Line 3-21) are greater than \$500,000 - STOP, you may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact us at (303) 869-3000 for assistance.

STOP - Equity does not tie to balance sheet

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.				Yes	No	Please use this space to provide any explanations or comments:		
4-1	Does the entity have outstanding debt?				x			
4-2	Is the debt repayment schedule attached? If no, please explain:			x				
4-3	Is the entity current in its debt service payments? If no, please explain:			x				
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)			Outstanding at end of prior year	Issued during year	Retired during year		Outstanding at year-end
	General obligation bonds			\$ -	\$ -	\$ -		\$ -
	Revenue bonds			\$ -	\$ -	\$ -		\$ -
	Notes/Loans			\$ -	\$ -	\$ -		\$ -
	Leases			\$ -	\$ -	\$ -		\$ -
	Developer Advances			\$ -	\$ -	\$ -		\$ -
	Other (specify):			\$ -	\$ -	\$ -		\$ -
	Total:			\$ -	\$ -	\$ -	\$ -	
Please answer the following questions by marking the appropriate boxes.				Yes	No			
4-5	Does the entity have any authorized, but unissued, debt?				x			
If yes:	How much?		\$ -	x				
	Date the debt was authorized:							
4-6	Does the entity intend to issue debt within the next calendar year?				x			
If yes:	How much?		\$ -	x				
4-7	Does the entity have debt that has been refinanced that it is still responsible for?				x			
If yes:	What is the amount outstanding?		\$ -	x				
4-8	Does the entity have any lease agreements?				x			
If yes:	What is being leased?			x				
	What is the original date of the lease?							
	Number of years of lease?							
	Is the lease subject to annual appropriation?				x			
	What are the annual lease payments?		\$ -					
4-9	Does the entity have a certified mill levy?			x				
If yes:	Please provide the following current year mills levied:							
		Bond Redemption	0.00					
		General/Other	3.40					
		Total	3.40					

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:
5-1	Checking accounts		\$ 11,173	x	
5-2	Savings accounts		\$ 172,250	x	
5-3	Certificates of deposit		\$ 15,791	x	
	Total Cash Deposits			\$ 199,220	
	Investments (if investment is a mutual fund, please list underlying investments):				
5-4	Catera		\$ 194,737	x	
5-5			\$ -	x	
5-6			\$ -	x	
5-7			\$ -	x	
	Total Investments			\$ 194,737	
	Total Cash and Investments			\$ 393,957	
Please answer the following question by marking in the appropriate box			Yes	No	
5-8	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, please explain:			x	

PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.		Yes	No	Please use this space to provide any explanations or comments:	
6-1	Does the entity have capital assets?		x		
If yes:	Has the entity performed an annual inventory of capital assets in accordance with Section 20-1-506, C.R.S.,? if no, please explain:		x		
6-2	Complete the following 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	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -
6-3	Complete the following table for PROPRIETARY FUNDS:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ 175,831	\$ 124,546	\$ -	\$ 300,377
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
	Total	\$ 175,831	\$ 124,546	\$ -	\$ 300,377

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.		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?		x	
7-2	Does the entity have a volunteer firemen's pension plan?	x		
If yes:	Who administers the plan? FPPA			
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.):			\$ -
	State contribution amount:			\$ -
	Other (gifts, donations, etc.):			\$ -
	Total:	\$ -		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 17	\$ 50		

**RESOLUTION/ORDINANCE FOR EXEMPTION FROM
AUDIT**

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 FOR THE Haxtun Fire Protection District, STATE OF COLORADO.

WHEREAS, the Board of Directors of Haxtun Fire Protection District wishes to claim exemption from the audit requirement 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 five hundred thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

(1) WHEREAS, neither revenue nor expenditures for (Haxtun Fire Protection District exceeded \$500,000 for Fiscal Year 2017; and

WHEREAS, an application for exemption from audit for Haxtun Fire Protection District) has been prepared by Janice Everitt, a person skilled in governmental accounting; and

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

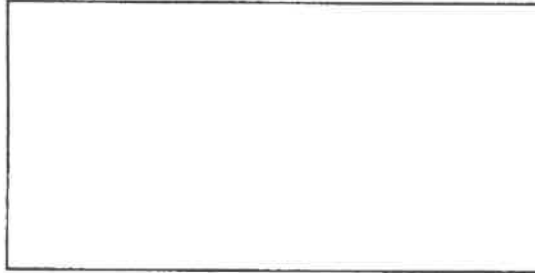
NOW THEREFORE, be it resolved/ordained by the Haxtun Fire Protection District of the Haxtun Fire Protection District that the application for exemption from audit for Haxtun Fire Protection District for the Fiscal Year ended Dec. 31, 2017, has been personally reviewed and is hereby approved by a majority of the Haxtun Fire Protection District Board of Directors of the Haxtun Fire Protection District; that those members of the Haxtun Fire Protection District 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 Haxtun Fire Protection District for the fiscal year ended Dec. 31, 2017.

ADOPTED THIS 15 day of March, A.D. 2017.

Thomas Wilson
Mayor/President/Chairman, etc.

ATTEST:

Jennifer Everett
Town Clerk, Secretary, etc.



Type or Print Names of
Members of Governing Body

Date
Term
Expires

Signature

Thomas Wilson

2018

Thomas Wilson

Tim F Fetzer

2020

Tim Fetzer

Tim Carpenter

2018

Tim Carpenter

Jay W. Wood

2020

Jay W. Wood

Jeff Adams

Jeff Adams