

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

DEL NORTE FIRE PROTECTION DISTRICT
PO BOX 368
DEL NORTE. CO 81132
RHONDA RICHARDSON
709-657-3600
brite3600@gmail.com

For the Year Ended  
12/31/2018  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

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:	WILLIAM L DESOUCHET
TITLE	CPA
FIRM NAME (if applicable)	
ADDRESS	PO BOX 1810 ALAMOSA, CO 81101
PHONE	719-589-1902
DATE PREPARED	3/14/2019
RELATIONSHIP TO ENTITY	CPA

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"/>	

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RECEIVED

March 29, 2019

Office of the State Auditor

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	GENERAL FUND		Description	PENSION FUND (Cash or Budgetary Basis)	Fund*	Please use this space to provide explanation of any items on this page
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 108,608		Cash & Cash Equivalents	\$ 32	\$ -	
1-2	Investments	\$ 289,383		Investments	\$ 784,017	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 2,517		Due from Other Entities or Funds	\$ 263	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -	
1-5			\$ -				
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11		\$ 400,508	\$ -	<b>Total Current Assets</b>	\$ 784,312	\$ -	
1-12		\$ -	\$ -		\$ -	\$ -	
1-13		\$ 400,508	\$ -		\$ 784,312	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ 225	\$ -	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		\$ 225	\$ -		\$ -	\$ -	
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		\$ 225	\$ -		\$ -	\$ -	
1-29		\$ -	\$ -		\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -		Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	labor	\$ 16,933	\$ -	Emergency Reserves	\$ -	\$ -	
1-33			\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34			\$ -	Restricted	\$ 784,312	\$ -	
1-35	Unassigned:	\$ 383,350	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36							
1-37		\$ 400,283	\$ -		\$ 784,312	\$ -	
		\$ 400,508	\$ -		\$ 784,312	\$ -	

Line #	Description	GENERAL FUND	#	Description	FUND (Cash or Budget)	Fund*
<b>Tax Revenue</b>				<b>Tax Revenue</b>		
2-1	Property [Include mills levied in Question 10-6]	\$ 122,864		Property [Include mills levied in Question 10-6]	\$ 14,340	\$ -
2-2	Specific Ownership	\$ 13,423		Specific Ownership	\$ 1,587	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -
2-5	treasurers fees	\$ (3,893)		TREASURER'S FEE	\$ (235)	\$ -
2-6		\$ -	\$ -		\$ -	\$ -
2-7		\$ -	\$ -		\$ -	\$ -
2-8		\$ 132,394	\$ -		\$ 15,672	\$ -
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	\$ -	\$ -	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	\$ 2,170		Interest/Investment Income	\$ 17,914	\$ -
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -
2-22	All Other [specify...]:	\$ -	\$ -	Del Norte district fund	\$ 2,000	\$ -
2-23		\$ -	\$ -		\$ -	\$ -
2-24		\$ 134,565	\$ -		\$ 35,586	\$ -
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>		
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -
2-28		\$ -	\$ -		\$ -	\$ -
2-29		\$ 134,565	\$ -		\$ 35,586	\$ -

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

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 auditor may be required. See Section 29-1-804, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

Line #	Description	GENERAL FUND	FUND (Cash or Budget)	Fund
<b>Expenditures</b>				
3-1	General Government	\$ 95,266		
3-2	Judicial	\$ -		
3-3	Law Enforcement	\$ -		
3-4	Fire	\$ -		
3-5	Highways & Streets	\$ -		
3-6	Solid Waste	\$ -		
3-7	Contributions to Fire & Police Pension Assoc.	\$ -		
3-8	Health	\$ -		
3-9	Culture and Recreation	\$ -		
3-10	Transfers to other districts	\$ -		
3-11	Other [specify...]:	\$ -		
3-12		\$ -		
3-13		\$ -		
3-14	Capital Outlay	\$ -		
<b>Debt Service</b>				
3-15	Principal	\$ -		
3-16	Interest	\$ -		
3-17	Bond Issuance Costs	\$ -		
3-18	Developer Principal Repayments	\$ -		
3-19	Developer Interest Repayments	\$ -		
3-20	All Other [specify...]:	\$ -		
3-21		\$ -		
3-22		\$ 95,266	\$ -	
3-23	Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	
3-26		\$ -	\$ -	
3-27		\$ -	\$ -	
3-28		\$ -	\$ -	
3-29		\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 39,299	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 360,984		
3-32	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.	\$ 400,283	\$ -	
<b>Expenditures</b>				
<b>General Operating &amp; Administrative</b>				
	Salaries		\$ 40,002	\$ -
	Payroll Taxes		\$ -	\$ -
	Contract Services		\$ -	\$ -
	Employee Benefits		\$ -	\$ -
	Insurance		\$ -	\$ -
	Accounting and Legal Fees		\$ -	\$ -
	Repair and Maintenance		\$ -	\$ -
	Supplies		\$ -	\$ -
	Utilities		\$ -	\$ -
	Contributions to Fire & Police Pension Assoc.		\$ -	\$ -
	Other [specify...]		\$ -	\$ -
<b>Capital Outlay</b>				
<b>Debt Service</b>				
	Principal		\$ -	\$ -
	Interest		\$ -	\$ -
	Bond Issuance Costs		\$ -	\$ -
	Developer Principal Repayments		\$ -	\$ -
	Developer Interest Repayments		\$ -	\$ -
	All Other [specify...]:		\$ -	\$ -
			\$ -	\$ -
			\$ 40,002	\$ -
<b>Net Interfund Transfers (In) Out</b>				
	Other [specify...][enter negative for expense]		\$ -	\$ -
	Depreciation		\$ -	\$ -
	Other Financing Sources (Uses) (from line 2-28)		\$ -	\$ -
	Capital Outlay (from line 3-14)		\$ -	\$ -
	Debt Principal (from line 3-15, 3-18)		\$ -	\$ -
			\$ -	\$ -
<b>Net Increase (Decrease) in Net Position</b> Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24				
			\$ (4,416)	\$ -
<b>Net Position, January 1 from December 31 prior year report</b>				
			\$ 788,728	\$ -
<b>Prior Period Adjustment (MUST explain)</b>				
			\$ -	\$ -
<b>Net Position, December 31</b> Line 3-30 plus line 3-31 This total should be the same as line 1-36.				
			\$ 784,312	\$ -

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

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-33) 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.

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt?
- 4-2 Is the debt repayment schedule attached? If no, MUST explain:
- 4-3 Is the entity current in its debt service payments? If no, MUST explain:

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

- General obligation bonds
- Revenue bonds
- Notes/Loans
- Leases
- Developer Advances
- Other (specify):

	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	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

- 4-5 Does the entity have any authorized, but unissued, debt?    
 How much? \$ -  
 If yes: Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?    
 If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?    
 If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements?    
 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?    
 What are the annual lease payments? \$ -

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 242,626	
5-2 Certificates of deposit	\$ 939,414	
		\$ 1,182,040

Investments (if investment is a mutual fund, please list underlying investments):

5-3	\$ -	
	\$ -	
	\$ -	
		\$ -
		\$ 1,182,040

- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?
- 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:

Please use this space to provide any explanations or comments.

- 6-1 Does the entity have capitalized assets?
- 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:

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	\$ 2,310,852	\$ -	\$ -	\$ 2,310,852
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
		\$ 2,310,852	\$ -	\$ -	\$ 2,310,852

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)	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

Please use this space to provide any explanations or comments.

- 7-1 Does the entity have an "old hire" firemen's pension plan?
- 7-2 Does the entity have a volunteer firemen's pension plan?

7-2 Del Norte Fire Protection District administers the Pension Plan.

Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 15,672
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ 19,914
	\$ 35,586
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 113

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:
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
	\$ 136,815
	\$ 38,172
	\$ -
	\$ -

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)]?    
 government from the 3 percent emergency reserve requirement. All governments should determine if they meet

Please use this space to provide any explanations or comments:

- 10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

- 10-2 Has the entity changed its name in the past or current year?

If Yes: NEW name   
 PRIOR name

- 10-3 Is the entity a metropolitan district?

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:

- 10-6 Does the entity have a certified mill levy?

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	4.780
	4.780

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes		
Unrestricted Cash & Investments	\$	1,182,040	Unrestricted Fund Balan	\$	383,350	Total Tax Revenue	\$	132,394
Current Liabilities	\$	225	Total Fund Balance	\$	400,283	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	-	PY Fund Balance	\$	360,984	Total Revenue	\$	134,565
			Total Revenue	\$	134,565	Total Debt Service Principal	\$	-
			Total Expenditures	\$	95,266	Total Debt Service Interest	\$	-
			Interfund In	\$	-			
<b>Governmental</b>			Interfund Out	\$	-	<b>Enterprise Funds</b>		
Total Cash & Investments	\$	397,991	<b>Proprietary</b>			Net Position	\$	784,312
Transfers In	\$	-	- Current Assets	\$	764,312	PY Net Position	\$	786,728
Transfers Out	\$	-	Deferred Outflow	\$	-	- Government-Wide		
Property Tax	\$	122,864	- Current Liabilities	\$	-	- Total Outstanding Debt	\$	-
Debt Service Principal	\$	-	Deferred Inflow	\$	-	- Authorized but Unissued	\$	-
Total Expenditures	\$	95,266	- Cash & Investments	\$	784,049	Year Authorized	\$	-
Total Developer Advances	\$	-	- Principal Expense	\$	-			
Total Developer Repayments	\$	-						

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



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

#### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

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

I,

ROY DALE WEAVER

I, Roy Dale Weaver, 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 Roy Dale Weaver Date: 3-21-19  
 My term Expires: 5-30-22

CLAUDE TRUJILLO

I, Claude Trujillo, 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 Claude Trujillo Date: 3/21/19  
 My term Expires: \_\_\_\_\_

TERRY HAYNIE

I, Terry Haynie, 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 Terry Haynie Date: 3/21/19  
 My term Expires: \_\_\_\_\_

JERRY GALLEGOS

I, Jerry Gallegos, 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 Jerry Gallegos Date: 3/21/19  
 My term Expires: \_\_\_\_\_

MIKE MADDOX

I, Mike Maddox, 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 Mike Maddox Date: 3/21/19  
 My term Expires: \_\_\_\_\_

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 2018 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 2018 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, 2018 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, 2018.


ADOPTED THIS 21 DAY OF MARCH, 2019.

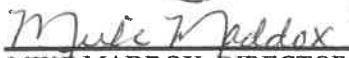
  
DALE WEAVER, BOARD CHAIRMAN

  
RHONDA RICHARDSON  
BOARD SECRETARY

  
CLAUDE TRUJILLO, VICE CHAIRMAN

  
JERRY GALLEGOS, TREASURER

  
TERRY HAYNIE, DIRECTOR

  
MIKE MADDOX, DIRECTOR



# WILLIAM L. DESOUCHET, CPA

315 Ross Avenue • P.O. Box 1810 • Alamosa, CO 81101

Phone: (719) 589-1902 • Fax: (719) 589-1904

E-mail: [desouchetwilliam@qwestoffice.net](mailto:desouchetwilliam@qwestoffice.net) • [www.desouchet.com](http://www.desouchet.com)

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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, 2018. 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.

A handwritten signature in cursive script that reads "Wm L Desouchet".

Alamosa, Colorado

March 14, 2019