

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Fowler Rural Fire Protection District
7th and Pitkin
Fowler, Co 81039

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

CONTACT PERSON
PHONE
EMAIL
FAX

Rex Hagerman
719-980-0705
cte53935@centurytel.net

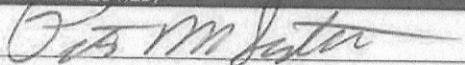
CERTIFICATION OF PREPARER

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
RELATIONSHIP TO ENTITY

Peter M. Sutton
Partner
Sutton, Dowell & Co., LLC
2406 N. Grand Ave
719-544-4786
29-Mar-19
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"/>	

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	Capital Projects Fund		Pension Fund	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 163,193	\$ 26,255	Cash & Cash Equivalents	\$ 172,202	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 86,614	\$ -	Receivables	\$ 2,870	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -				
1-6		\$ -	\$ -				
1-7		\$ -	\$ -				
1-8		\$ -	\$ -				
1-9		\$ -	\$ -				
1-10		\$ -	\$ -				
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 249,807	\$ 26,255	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 175,072	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 249,807	\$ 26,255	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 175,072	\$ -	
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	Deferred Revenues	\$ 66,158	\$ -	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	\$ 66,158	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	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 Reserves	\$ -	\$ -	
1-33	Designation / Reserves	\$ -	\$ 26,255	Other Designations/Reserves	\$ -	\$ -	
1-34	Emergency Reserves	\$ 3,954	\$ -	Restricted	\$ 175,072	\$ -	
1-35	Unassigned:	\$ 179,695	\$ -	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	\$ 183,649	\$ 26,255	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 175,072	\$ -	
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	\$ 249,807	\$ 26,255	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	\$ 175,072	\$ -	

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
		General Fund	Capital Projects Fund		Pension Fund	Fund*	
Tax Revenue							
2-1	Property [include mills levied in Question 10-6]	\$ 51,160	\$ -	Property [include mills levied in Question 10-6]	\$ 15,000	\$ -	
2-2	Specific Ownership	\$ 7,692	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 58,852	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 15,000	\$ -	
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	\$ 11,696	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 600	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 126,440	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 712	\$ 274	Interest/Investment Income	\$ 1,766	\$ -	
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...]:	\$ -	\$ -	Matching Funds	\$ 10,713	\$ -	
2-23	Misc Income	\$ 2,381	\$ -	Misc Income	\$ 100	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 200,681	\$ 274	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 27,579	\$ -	
Other Financing Sources							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
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	\$ 200,681	\$ 274	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 27,579	\$ -	GRAND TOTALS

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) 859-3000 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
		General Fund	Capital Projects Fund		Pension Fund	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 82,251	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 6,000	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ 3,049	\$ -	Supplies	\$ 144	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Pension Benefits	\$ 21,600	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 18,723	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21	Bad Debts	\$ 98,144	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 208,167	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 21,744	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 229,911
3-24	Interfund Transfers out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
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, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-25, 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 2-29, less line 3-22, plus line 3-29	\$ (7,486)	\$ 274	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 5,835	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 191,135	\$ 25,981	Net Position, January 1 from December 31 prior year report	\$ 169,237	\$ -	
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.	\$ 183,649	\$ 26,255	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 175,072	\$ -	

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
- 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:

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
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

*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? \$ -

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	\$ 163,193	
5-2 Certificates of deposit	\$ 198,458	
TOTAL CASH DEPOSITS		\$ 361,651
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 _____	\$ -	
_____	\$ -	
_____	\$ -	
_____	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 361,651

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"/> | Please use this space to provide any explanations or comments: |
| 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 108,572	\$ -	\$ -	\$ 108,572
Machinery and equipment	\$ 609,401	\$ 18,723	\$ -	\$ 628,124
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Vehicles	\$ 975,876	\$ -	\$ -	\$ 975,876
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (558,389)	\$ (44,690)	\$ -	\$ (603,079)
TOTAL	\$ 1,135,460	\$ (25,967)	\$ -	\$ 1,109,493

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	\$ -	\$ -	\$ -	\$ -

*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"/> | Please use this space to provide any explanations or comments: |
| 7-2 Does the entity have a volunteer firemen's pension plan? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
- Who administers the plan? The Board of Directors

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 15,000
State contribution amount:	\$ 10,713
Other (gifts, donations, etc.):	\$ 1,866
TOTAL	\$ 27,579
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 100

PART 8 - BUDGET INFORMATION

- Please answer the following question by marking in the appropriate box
- | | | | | |
|-----|-------------------------------------|--------------------------|--------------------------|--|
| | YES | NO | N/A | Please use this space to provide any explanations or comments: |
| 8-1 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
- 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 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
|-----|-------------------------------------|--------------------------|--------------------------|--|
- Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:
- If yes: Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
General Fund	\$ 128,350
Pension Fund	\$ 25,275
	\$ -
	\$ -

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

- Please answer the following question by marking in the appropriate box
- | | | | |
|-----|-------------------------------------|--------------------------|--|
| | YES | NO | Please use this space to provide any explanations or comments: |
| 9-1 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
- 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

PART 10 - GENERAL INFORMATION

- Please answer the following question by marking in the appropriate box
- | | | | |
|------|--------------------------|-------------------------------------|--|
| | YES | NO | Please use this space to provide any explanations or comments: |
| 10-1 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
- Is this application for a newly formed governmental entity?
- If yes: Date of formation:
- | | | | |
|------|--------------------------|-------------------------------------|--|
| 10-2 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
|------|--------------------------|-------------------------------------|--|
- Has the entity changed its name in the past or current year?
- If Yes: NEW name
 PRIOR name
- | | | | |
|------|--------------------------|-------------------------------------|--|
| 10-3 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
|------|--------------------------|-------------------------------------|--|
- Is the entity a metropolitan district?
- | | | | |
|------|--------------------------|-------------------------------------|--|
| 10-4 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
|------|--------------------------|-------------------------------------|--|
- Please indicate what services the entity provides:
- | | | | |
|------|--------------------------|-------------------------------------|--|
| 10-5 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
|------|--------------------------|-------------------------------------|--|
- 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 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
|------|-------------------------------------|--------------------------|--|
- 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 | 3.045 |
| Total mills | 3.045 |

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	\$ 361,651	Unrestricted Fund Balan \$	183,649	Total Tax Revenue \$ 58,852
Current Liabilities	\$ -	Total Fund Balance \$	183,649	Revenue Paying Debt Service \$ -
Deferred Inflow	\$ -	- PY Fund Balance \$	191,135	Total Revenue \$ 200,955
		Total Revenue \$	200,681	Total Debt Service Principal \$ -
		Total Expenditures \$	208,167	Total Debt Service Interest \$ -
Governmental		Interfund In \$	-	
Total Cash & Investments	\$ 189,448	Interfund Out \$	-	
Transfers In	\$ -	- Proprietary		Enterprise Funds
Transfers Out	\$ -	- Current Assets \$	175,072	Net Position \$ 175,072
Property Tax	\$ 51,160	Deferred Outflow \$	-	PY Net Position \$ 189,237
Debt Service Principal	\$ -	- Current Liabilities \$	-	- Government-Wide
Total Expenditures	\$ 208,167	Deferred Inflow \$	-	- Total Outstanding Debt \$ -
Total Developer Advances	\$ -	Cash & Investments \$	172,202	- Authorized but Unissued \$ -
Total Developer Repayments	\$ -	- Principal Expense \$	-	Year Authorized \$ -

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

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

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

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

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	Alvin Rein	I, <u>Alvin Rein</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>Alvin Rein</u> Date: <u>3-30-2019</u> My term Expires: <u>2022</u>
2	Keith Doak	I, <u>Keith Doak</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>Keith Doak</u> Date: <u>3-30-2019</u> My term Expires: <u>2020</u>
3	Rex Hagerman	I, <u>Rex Hagerman</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>Rex Hagerman</u> Date: <u>3-30-2019</u> My term Expires: _____
4	John Webber	I, <u>John Webber</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>John Webber</u> Date: <u>3-30-2019</u> My term Expires: _____
5	Randy Corsentino	I, <u>Randy Corsentino</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>Randy Corsentino</u> Date: <u>3-30-2019</u> My term Expires: _____
6	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: _____
7	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: _____

RESOLUTION FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2018 FOR THE FOWLER RURAL FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board Members of Fowler Rural Fire Protection District wishes to claim 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 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

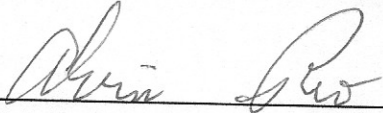
WHEREAS, neither revenues nor expenditures for Fowler Rural Fire Protection District exceeded \$750,000 for Fiscal Year 2018; and

WHEREAS, an application from audit has been prepared by Sutton, Dowell and Company, an independent accountant with knowledge of 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 Members of the Fowler Rural Fire Protection District that the application for Exemption from Audit for Fowler Rural Fire Protection District for the Fiscal Year ended December 31, 2018, has been personally reviewed and is hereby approved by a majority of the Board Members of the Fowler Rural Fire Protection District; that those members of the Fowler Rural 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 for the Fowler Rural Fire Protection District for the fiscal year ended December 31, 2018.

ADOPTED THIS 30TH day of March, A.D. 2019.



Alvin H Rein, President

ATTEST:

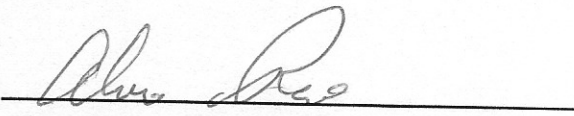
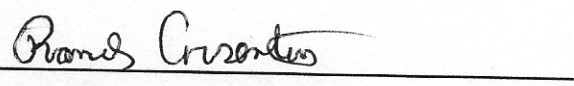
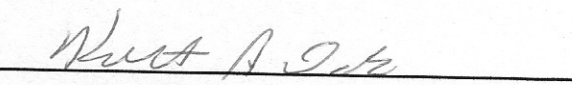
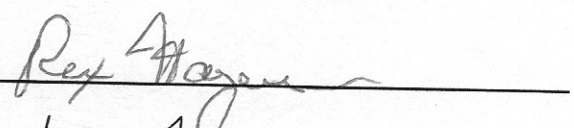


Rex Hagerman, Secretary

GOVERNING BODY APPROVAL

Fowler Rural Fire Protection District

Board of Directors

Board Members	Date Term Expires	Signature
Alvin Rein	2022	
Randy Corsentino	2022	
Keith Doak	2020	
Rex Hagerman	2020	
John Webber	2020	