

Holyoke Rural Fire Protection District

Application for Exemption from Audit

December 31, 2018



**LAUER, SZABO &
ASSOCIATES, PC**

Certified Public Accountants

205 Main St. • P.O. Box 1886 • Sterling, CO 80751-7886
Phone 970-522-2218 • FAX 970-522-2220

Independent Accountants' Compilation Report

To the Board of Directors
Holyoke Rural Fire Protection District
Holyoke, Colorado

Management is responsible for the accompanying financial statements of Holyoke Rural Fire Protection District, which comprise the balance sheet as of December 31, 2018, and the related operating statements for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements included in the accompanying prescribed form are presented in accordance with 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.

This report is intended solely for the information and use of Holyoke Rural Fire Protection District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
February 14, 2019

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT
ADDRESS

Holyoke Rural Fire Protection District
P.O. Box 244
Holyoke, Colorado 80734

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

CONTACT PERSON
PHONE
EMAIL
FAX

Orville Tonsing
970-854-2539
ortvt@pctelcom.coop
970-854-5416

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:

Scott Szabo

TITLE

Certified Public Accountant

FIRM NAME (if applicable)

Lauer, Szabo & Associates, P.C.

ADDRESS

205 Main Street - P.O. Box 1886, Sterling, Colorado 80751

PHONE

970-522-2218

DATE PREPARED

February 14, 2019

RELATIONSHIP TO ENTITY

We are an independent firm of certified public accountants.

PREPARER (SIGNATURE REQUIRED)

See Independent Accountants' 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.]

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

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Assets	Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*			LeBlanc Trust Fund	Fund*	
				Assets				
1-1	Cash & Cash Equivalents	\$ 199,786	\$ -	Cash & Cash Equivalents	\$ -	\$ -		
1-2	Investments	\$ 317,510	\$ -	Investments	\$ 73,575	\$ -		
1-3	Receivables	\$ 200,951	\$ -	Receivables	\$ -	\$ -		
1-4	Due from Other Entities or Funds	\$ 1,591	\$ -	Due from Other Entities or Funds	\$ -	\$ -		
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -		
1-5		\$ -	\$ -	Total Current Assets	\$ 73,575	\$ -		
1-6		\$ -	\$ -	Capital Assets, net	\$ -	\$ -		
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -		
1-8		\$ -	\$ -		\$ -	\$ -		
1-9		\$ -	\$ -		\$ -	\$ -		
1-10		\$ -	\$ -		\$ -	\$ -		
1-11		\$ 719,838	\$ -	(add lines 1-1 through 1-10)	\$ 73,575	\$ -		
1-12	TOTAL ASSETS	\$ 719,838	\$ -	TOTAL ASSETS	\$ 73,575	\$ -		
1-13	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -		
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 719,838	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 73,575	\$ -		
				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	\$ -	\$ -		
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding	\$ -	\$ -		
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)	\$ -	\$ -		
1-29	TOTAL LIABILITIES	\$ -	\$ -	TOTAL LIABILITIES	\$ -	\$ -		
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 200,900	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -		
				Net Position				
1-30	Fund Balance	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -		
1-31	Nonspendable Prepaid	\$ -	\$ -	Emergency Reserves	\$ -	\$ -		
1-32	Restricted Inventory	\$ 6,900	\$ -	Other Designations/Reserves	\$ -	\$ -		
1-33	Restricted [specify...]	\$ -	\$ -	Restricted	\$ 73,575	\$ -		
1-34	Committed [specify...]	\$ -	\$ -	Unassigned/Unreserved/Unrestricted	\$ -	\$ -		
1-35	Assigned [specify...]	\$ 512,038	\$ -		\$ -	\$ -		
1-35	Unassigned:	\$ -	\$ -		\$ -	\$ -		
1-36				(add lines 1-30 through 1-35)	\$ -	\$ -		
1-36	TOTAL FUND BALANCE	\$ 518,938	\$ -	This total should be the same as line 3-33	\$ 73,575	\$ -		
1-37				(add lines 1-28, 1-29 and 1-36)	\$ -	\$ -		
1-37	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 719,838	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 73,575	\$ -		

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Governmental Funds		Proprietary/Fiduciary Funds	
Line #	Description	General Fund	Fund*
Tax Revenue			
2-1	Property (include mills levied in Question 10-6)	\$ 200,216	\$ -
2-2	Specific Ownership	\$ 19,460	\$ -
2-3	Sales and Use Tax	\$ -	\$ -
2-4	Other Tax Revenue (specify...):	\$ -	\$ -
2-5	Delinquent Taxes and Interest	\$ 589	\$ -
2-6		\$ -	\$ -
2-7		\$ -	\$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 220,265	\$ -
2-9	Licenses and Permits	\$ -	\$ -
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -
2-14	Grants	\$ 2,500	\$ -
2-15	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ 4,866	\$ -
2-20	Tap Fees	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -
2-22	All Other (specify...):	\$ -	\$ -
2-23	Miscellaneous	\$ 498	\$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 228,129	\$ 1,119
Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -
2-26	Developer Advances	\$ -	\$ -
2-27	Other (specify...):	\$ -	\$ -
2-28	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	\$ 228,129	\$ 1,119
GRAND TOTALS			
		\$ 228,129	\$ 229,248

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.
		General Fund	Fund*		LeBlanc Trust Fund	Fund*	
Expenditures							
3-1	General Government	\$ 6,024	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 56,596	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 16,000	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-15	Debt Service	\$ -	\$ -	Debt Service	\$ -	\$ -	
3-16	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-17	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-18	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-19	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-20	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-21	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 78,620	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
3-23	TOTAL EXPENDITURES			TOTAL EXPENDITURES			78,620
3-24	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ 1,119	\$ -	
3-25	Interfund Transfers Out	\$ (1,119)	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-26	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-27		\$ -	\$ -	Other Financing Sources (Uses)	\$ -	\$ -	
3-28		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-29		\$ -	\$ -	Debt Principal	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ (1,119)	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	
3-30	TOTAL TRANSFERS AND OTHER EXPENDITURES			TOTAL GAAP RECONCILING ITEMS			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 150,628	\$ -	Net Increase (Decrease) in Net Position	\$ -	\$ -	
3-31	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	\$ 368,310	\$ -	Net Position, January 1 from December 31 prior year report	\$ 73,575	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ 518,938	\$ -	Net Position, December 31	\$ -	\$ -	
3-33	Sum of Line 3-30, 3-31, and 3-32	\$ -	\$ -	Line 3-30 plus line 3-31	\$ -	\$ -	
3-33	This total should be the same as line 1-36.	\$ -	\$ -	This total should be the same as line 1-36.	\$ 73,575	\$ -	

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.

Please use this space to provide any explanations or comments:

The District does not have any outstanding debt; therefore, there is no debt repayment schedule attached.

- 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

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

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
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? \$ -
 Does the entity have debt that has been refinanced that it is still responsible for? YES NO
- 4-7 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.

Please use this space to provide any explanations or comments:

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 199,786	
5-2 Certificates of deposit	\$ 391,085	
TOTAL CASH DEPOSITS	\$ -	\$ 590,871

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

	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ -	\$ -
TOTAL CASH AND INVESTMENTS	\$ -	\$ 590,871

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

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES NO
- 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: YES NO

Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 134,638	\$ -	\$ -	\$ 134,638
Machinery and equipment	\$ 1,040,225	\$ -	\$ -	\$ 1,040,225
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,174,863	\$ -	\$ -	\$ 1,174,863
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

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan? YES NO
- 7-2 Does the entity have a volunteer firemen's pension plan? YES NO
- If yes: Who administers the plan? YES NO

The Plan is administered by the Fire and Police Pension Association.

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 16,000
State contribution amount:	\$ 8,640
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 24,640
	\$ 60

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

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

If yes: Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
General Fund	\$ 504,174
LeBlanc Trust Fund	\$ 750
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

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(b)]? YES NO
- 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

Please use this space to provide any explanations or comments:

- 10-1 Is this application for a newly formed governmental entity? YES NO
- If yes: Date of formation:
- 10-2 Has the entity changed its name in the past or current year? YES NO
- If Yes: NEW name
- PRIOR name
- 10-3 Is the entity a metropolitan district? YES NO
- 10-4 Please indicate what services the entity provides:
- Fire protection services.
- 10-5 Does the entity have an agreement with another government to provide services? YES NO
- If yes: List the name of the other governmental entity and the services provided:
- 10-6 Does the entity have a certified mill levy? YES NO
- 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	3.500
Total mills	3.500

Please use this space to provide any additional explanations or comments not previously included:

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

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

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.

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.
1	Board Member Carroll Bussell	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: _____
2	Board Member Riley Dubbert	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: _____
3	Board Member Robert Koberstein	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: _____
4	Board Member Mark Lutze	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: _____
5	Board Member Ryan Brackhan	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: _____
6	Board Member	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	Board Member	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/ORDINANCE FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S.)**

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2018 FOR THE **Holyoke Rural Fire Protection District**, STATE OF COLORADO.

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

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

WHEREAS, an application for exemption from audit for **Holyoke Rural Fire Protection District** has been prepared by **Lauer, Szabo & Associates, P.C.**, an independent accounting firm 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/ordained by the **Board of Directors** of the **Holyoke Rural Fire Protection District** that the application for exemption from audit for **Holyoke Rural Fire Protection District** for the year ended December 31, 2018, has been personally reviewed and is hereby approved by a majority of the **Board of Directors** of the **Holyoke Rural Fire Protection District**; that those members of the **Board of Directors** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **Holyoke Rural Fire Protection District** for the year ended December 31, 2018.

ADOPTED THIS 12th day of March, 2019.

<u>Printed Name of Director</u>	<u>Date Term Expires</u>	<u>Signature</u>
Carroll Bussell	2022	
Riley Dubbert	2020	
Robert Koberstein	2022	
Mark Lutze	2022	
Jim Munkus Ryan Brackhan	2020	