

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

HUERFANO COUNTY FIRE PROTECTION DISTRICT	
P.O. BOX 1204	
WALSENBURG, CO 81089	
Mollie Fuller	
719-250-3018	
molliesue1@gmail.com	

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

CONTACT PERSON
PHONE
EMAIL
FAX

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

Tim Dixon, CPA
Partner
Dixon, Waller & Co., Inc.
164 E Main St Trinidad, Colorado
719-846-9241
Dixon, Waller & Co., Inc. is independent as defined by professional standards

PREPARER (SIGNATURE REQUIRED)

Tim Dixon, CPA *Dixon, Waller & Co., Inc.*

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 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	Fund*		Fund*	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$		Cash & Cash Equivalents	\$		
1-2	Investments	\$		Investments	\$		
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	Pre-paid Insurance	\$			\$		
1-6	Property Taxes Receivable	\$			\$		
1-7		\$			\$		
1-8		\$			\$		
1-9		\$			\$		
1-10		\$			\$		
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$		(add lines 1-1 through 1-10) TOTAL ASSETS	\$		
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$		TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$		
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$		TOTAL ASSETS AND DEFERRED OUTFLOWS	\$		
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...]	\$			\$		
1-21	Deferred Property Tax Revenue	\$		Proprietary Debt Outstanding (from Part 4-4)	\$		
1-22		\$		Other Liabilities [specify...]:	\$		
1-23		\$			\$		
1-24		\$			\$		
1-25		\$			\$		
1-26		\$			\$		
1-27		\$			\$		
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$		(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$		
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$		TOTAL DEFERRED INFLOWS OF RESOURCES	\$		
Fund Balance							
1-30	Nonspendable Prepaid	\$		Net Position			
1-31	Nonspendable Inventory	\$		Net Investment in Capital Assets	\$		
1-32	Restricted [specify...] TABOR RESERVE	\$			\$		
1-33	Committed [specify...]	\$		Emergency Reserves	\$		
1-34	Assigned [specify...]	\$		Other Designations/Reserves	\$		
1-35	Unassigned:	\$		Restricted	\$		
1-36		\$		Undesignated/Unreserved/Unrestricted	\$		
	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$		Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$		
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	\$		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	\$		

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	Fund*		Fund*	Fund*	
Tax Revenue							
2-1	Property (include mills levied in Question 10-6)	\$ 179,132	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 21,133	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ 2,256	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ 202,521	\$ -	Add lines 2-1 through 2-7	\$ -	\$ -	
	TOTAL TAX REVENUE			TOTAL TAX REVENUE			
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	\$ 10,569	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 11,219	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 67,432	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 473	\$ -	Interest/Investment Income	\$ -	\$ -	
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...]:INSURANCE PROCEEDS	\$ 3,461	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23	MISC OTHER	\$ 2,367	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23	\$ 298,042	\$ -	Add lines 2-8 through 2-23	\$ -	\$ -	
	TOTAL REVENUES			TOTAL REVENUES			
Other Financing Sources							
2-25	Debt Proceeds	\$ 364,000	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27	\$ 364,000	\$ -	Add lines 2-25 through 2-27	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES			TOTAL OTHER FINANCING SOURCES			
2-29	Add lines 2-24 and 2-28	\$ 662,042	\$ -	Add lines 2-24 and 2-28	\$ -	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES			TOTAL REVENUES AND OTHER FINANCING SOURCES			
					GRAND TOTALS		
					\$ -	\$ -	\$ 662,042

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*		Fund*	Fund*	
3-1	General Government	\$ -	\$ -	Expenditures			
3-2	Judicial	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Salaries	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-5	Highways & Streets	\$ 215,411	\$ -	Contract Services	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Insurance	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Supplies	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Utilities	\$ -	\$ -	
3-12		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-13		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service	\$ 383,500	\$ -	Debt Service	\$ -	\$ -	
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ 41,242	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ 2,157	\$ -	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		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 642,310	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENDITURES			GRAND TOTAL
3-23	Interfund Transfers (in)	\$ -	\$ -	Net Interfund Transfers (in) Out	\$ -	\$ -	\$ 642,310
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)	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES			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	\$ 19,732	\$ -	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	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 260,824	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
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.	\$ 280,556	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

- | | | |
|--|--------------------------|--------------------------|
| 4-1 Does the entity have outstanding debt? | YES | NO |
| 4-2 Is the debt repayment schedule attached? If no, MUST explain: | <input type="checkbox"/> | <input type="checkbox"/> |
| 4-3 Is the entity current in its debt service payments? If no, MUST explain: | <input type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:
 Debt service totaled \$43,588 in the current period. Annual debt service will total \$72,425 while the leases are concurrent, and will be reduced to \$28,837 upon completion of the 5-year lease.

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	\$ -	\$ 364,000	\$ 40,331	\$ 323,669
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 364,000	\$ 40,331	\$ 323,669

*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? | <input type="checkbox"/> | <input type="checkbox"/> |
| Date the debt was authorized: | \$ - | |
| 4-6 Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes: How much? | \$ - | |
| 4-7 Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes: What is the amount outstanding? | \$ - | |
| 4-8 Does the entity have any lease agreements? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes: What is being leased? | Pumper and Ladder Fire Trucks | |
| What is the original date of the lease? | 5/25/18 and 8/31/18, respectively | |
| Number of years of lease? | 7 and 5 years, respectively | |
| Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input type="checkbox"/> |
| What are the annual lease payments? | \$ 72,425 | |

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	\$ 268,843	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 268,843
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 268,843

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 |
| 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: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

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

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land				
Buildings	\$50,001	\$ -	\$ -	\$ 50,001
Machinery and equipment	\$97,000	\$ -	\$ -	97,000
Furniture and fixtures	\$1,022,265	\$ 383,500	\$ -	1,405,765
Infrastructure	\$ -	\$ -	\$ -	-
Construction In Progress (CIP)	\$ -	\$ -	\$ -	-
Other (explain):	\$ -	\$ -	\$ -	-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	-
TOTAL	\$ 142,277	\$ 323,569	\$ -	\$ 465,846

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

- 7-1 Does the entity have an "old hire" firemen's pension plan? YES NO Please use this space to provide any explanations or comments:
- 7-2 Does the entity have a volunteer firemen's pension plan?
- If yes: Who administers the plan?

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 1?

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

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

Please use this space to provide any explanations or comments:

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

Fund Name	Budgeted Expenditures
General Fund	\$ 329,075
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

- | | | | |
|-----|--|--------------------------|--------------------------|
| | | YES | NO |
| 9-1 | 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 | <input type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- | | | | |
|--|--|--------------------------|--------------------------|
| | | YES | NO |
| 10-1 | Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes: Date of formation: | | | |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes: NEW name | | | |
| PRIOR name | | | |
| 10-3 | Is the entity a metropolitan district? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10-4 | Please indicate what services the entity provides: | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | |
| 10-5 | Does the entity have an agreement with another government to provide services? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes: List the name of the other governmental entity and the services provided: | | | |
| | | | |
| 10-6 | Does the entity have a certified mill levy? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts): | | | |

Please use this space to provide any explanations or comments:

Bond Redemption mills	0.000
General/Other mills	2.549
Total mills	2.549

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

OSA USE ONLY

Entity Wide:

Unrestricted Cash & Investments	\$
Current Liabilities	\$
Deferred inflow	\$
Governmental	
Total Cash & Investments	\$
Transfers In	\$
Transfers Out	\$
Property Tax	\$
Debt Service Principal	\$
Total Expenditures	\$
Total Developer Advances	\$
Total Developer Repayments	\$

General Fund	
268,843	Unrestricted Fund Balan \$
5,718	Total Fund Balance \$
-	PY Fund Balance \$
	Total Revenue \$
	Total Expenditures \$
	Interfund In \$
268,843	Interfund Out \$
	- Proprietary
	- Current Assets \$
179,132	Deferred Outflow \$
41,242	Current Liabilities \$
642,310	Deferred Inflow \$
	- Cash & Investments \$
	- Principal Expense \$

Governmental Funds	
257,025	Total Tax Revenue \$
280,556	Revenue Paying Debt Service \$
260,824	Total Revenue \$
662,042	Total Debt Service Principal \$
642,310	Total Debt Service Interest \$
	-
Enterprise Funds	
	Net Position \$
	- PY Net Position \$
	- Government-Wide \$
	- Total Outstanding Debt \$
	- Authorized but Unissued \$
	- Year Authorized \$

Notes

202,521
298,042
662,042
41,242
2,157
-
-
323,669
-
-

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

	Print Board Member's Name		
Board Member 1	Albert Anselmo	I, <u>Albert Anselmo</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>Albert Anselmo</u> Date: <u>3-28-19</u> My term Expires: <u>2020</u>	
Board Member 2	Karl Sporleder	I, <u>Karl Sporleder</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>Karl Sporleder</u> Date: <u>3-28-19</u> My term Expires: <u>2022</u>	
Board Member 3	Terry Nash	I, <u>Terry Nash</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Terry Nash</u> Date: <u>3-28-19</u> My term Expires: <u>2020</u>	
Board Member 4	Scott Davis	I, <u>Scott Davis</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>Scott Davis</u> Date: <u>3-28-19</u> My term Expires: <u>2020</u>	
Board Member 5	Brenda Bellah	I, <u>Brenda Bellah</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>Brenda Bellah</u> Date: <u>3-28-19</u> My term Expires: <u>2022</u>	
Board Member 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: _____	
Board Member 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: _____	

Rice Lumpkin

EXHIBIT B

>> SCHEDULE OF PAYMENTS & OPTION TO PURCHASE PRICE <<
 COLORADO MUNICIPAL LEASE-PURCHASE AGREEMENT No.8224
 (THE "AGREEMENT") BY AND BETWEEN

Lessor: Government Capital Corporation and Lessee: **Huerfano County Fire Protection District**
 Schedule dated as of May 25, 2018

PMT NO.	PMT DATE MO DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	OPTION TO PURCHASE after pmt on this line
1	5/25/2019	\$28,837.18	\$7,858.50	\$20,978.68	N/A
2	5/25/2020	\$28,837.18	\$6,882.99	\$21,954.19	N/A
3	5/25/2021	\$28,837.18	\$5,862.12	\$22,975.06	\$105,921.26
4	5/25/2022	\$28,837.18	\$4,793.78	\$24,043.40	\$80,791.32
5	5/25/2023	\$28,837.18	\$3,675.76	\$25,161.42	\$54,781.84
6	5/25/2024	\$28,837.18	\$2,505.76	\$26,331.42	\$27,862.02
7	5/25/2025	\$28,837.18	\$1,281.35	\$27,555.83	\$1.00
Grand Totals		\$201,860.26	\$32,860.26	\$169,000.00	

Interest Rate: 4.65%

Accepted By Lessee: *Albert Anselmo*
 Albert Anselmo, Chairman

Ladder Truck

EXHIBIT B

>> SCHEDULE OF PAYMENTS & OPTION TO PURCHASE PRICE <<
COLORADO MUNICIPAL LEASE-PURCHASE AGREEMENT No.8329
(THE "AGREEMENT") BY AND BETWEEN

Lessor: Government Capital Corporation and
Lessee: Huerfano County Fire Protection District

Schedule dated as of August 31, 2018

PMT NO.	PMT DATE MO DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	OPTION TO PURCHASE after pmt on this line
1	12/30/2018	\$43,588.17	\$3,257.42	\$40,330.75	N/A
2	12/30/2019	\$43,588.17	\$7,687.06	\$35,901.11	\$121,237.16
3	12/30/2020	\$43,588.17	\$5,902.78	\$37,685.39	\$82,352.99
4	12/30/2021	\$43,588.17	\$4,029.81	\$39,558.36	\$41,960.12
5	12/30/2022	\$43,588.17	\$2,063.78	\$41,524.39	\$1.00
Grand Totals		\$217,940.85	\$22,940.85	\$195,000.00	

Interest Rate: 4.97%

Huerfano County Fire Protection District

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2018

(Pursuant to §29-1-604, C.R.S.)

WHEREAS, the Huerfano County Fire Protection District (HCFPPD) wishes to claim exemption from the audit requirements of §29-1-603, C.R.S.; and

WHEREAS, §29-1-604 (2)(b), C.R.S. states that any local government where either revenue or expenditures are \$100,000.00 but not more than \$750,000.00 may, with the approval of the State Auditor, be exempt from the provisions of §29-1-603, C.R.S.; and

WHEREAS, revenue and expenditures exceeded \$100,000.00 but was not more than \$750,000.00 for the HCFPPD for Fiscal Year 2018.; and

WHEREAS an application for exemption from audit for the HCFPPD has been prepared by Dixon, Waller & Co., Inc., 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 of Directors of the HCFPPD that the application for exemption from audit for the HCFPPD for the Fiscal Year ended December 31, 2018, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the HCFPPD; 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 HCFPPD for the fiscal year ended December 31, 2018.

INTRODUCED, PASSED AND ADOPTED THIS 28th day of March, 2019.

Members of the HCFPPD Board of Directors

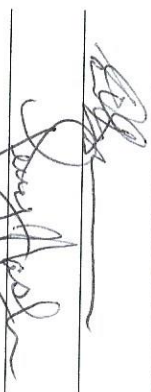
Albert Anselmo, Chairman

Karl Sporleder, Vice-Chairman

Terry Nash, Sec-Treasurer

Scott Davis, Director

Brenda Bellah, Director



Huerfano County Fire Protection District

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2018

(Pursuant to §29-1-604, C.R.S.)

WHEREAS, the Huerfano County Fire Protection District (HCFPPD) wishes to claim exemption from the audit requirements of §29-1-603, C.R.S.; and

WHEREAS, §29-1-604 (2)(b), C.R.S. states that any local government where either revenue or expenditures are \$100,000.00 but not more than \$750,000.00 may, with the approval of the State Auditor, be exempt from the provisions of §29-1-603, C.R.S.; and

WHEREAS, revenue and expenditures exceeded \$100,000.00 but was not more than \$750,000.00 for the HCFPPD for Fiscal Year 2018.; and

WHEREAS an application for exemption from audit for the HCFPPD has been prepared by Dixon, Waller & Co., Inc., 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 of Directors of the HCFPPD that the application for exemption from audit for the HCFPPD for the Fiscal Year ended December 31, 2018, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the HCFPPD; 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 HCFPPD for the fiscal year ended December 31, 2018.

INTRODUCED, PASSED AND ADOPTED THIS 28th day of March, 2019.

Members of the HCFPPD Board of Directors

Albert Anselmo, Chairman

Karl Sporleder, Vice-Chairman

Terry Nash, Sec-Treasurer

Scott Davis, Director

Brenda Bellah, Director

