

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

**NAME OF GOVERNMENT  
ADDRESS**

Monte Vista Fire Protection District
P.O. Box 187
Monte Vista, CO 81144
Lyla Davis
719-580-9997
notesandnumbers@amigo.net

**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**

<b>See Independent Accountants' Compilation Report</b>

**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 Fund		Pension Fund	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 150,074	\$ 236,061	Cash & Cash Equivalents	\$ 7,541	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 2,865,004	\$ -	
1-3	Receivables	\$ 143,350	\$ 127,084	Receivables	\$ 38,540	\$ -	
1-4	Due from Other Entities or Funds	\$ 1,977	\$ -	Due from Other Entities or Funds	\$ 25,705	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -				
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ 2,956,790	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 295,401	\$ 363,145	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 2,956,790	\$ -	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 295,401	\$ 363,145	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 2,956,790	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ 3,989	\$ (1,775)	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	\$ 2,580	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ 3,990	\$ -	
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 6,569	\$ (1,775)	<b>TOTAL CURRENT LIABILITIES</b>	\$ 3,990	\$ -	
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	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 6,569	\$ (1,775)	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 3,990	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 143,350	\$ 127,084	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 38,540	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted [specify...] TABOR	\$ 8,931	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...] Capital Projects	\$ -	\$ 237,836	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 2,914,260	\$ -	
1-35	Unassigned:	\$ 136,551	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 145,482	\$ 237,836	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 2,914,260	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 295,401	\$ 363,145	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 2,956,790	\$ -	

**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 Fund		Pension Fund	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property (Include mills levied in Question 10-6)	\$ 134,331	\$ 118,257	Property (Include mills levied in Question 10-6)	\$ 37,124	\$ -	
2-2	Specific Ownership	\$ 13,540	\$ 12,003	Specific Ownership	\$ 4,131	\$ -	
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 <b>TOTAL TAX REVENUE</b>	\$ 147,871	\$ 130,260	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 41,255	\$ -	
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	\$ 28,084	\$ -	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	\$ 209	\$ 792	Interest/Investment Income	\$ (32,291)	\$ -	
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...): Miscellaneous	\$ 768	\$ 2,000	All Other (specify...): Miscellaneous	\$ 297	\$ -	
2-23	Reimbursements	\$ 17,958	\$ -	State Contributions	\$ 25,705	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 194,890	\$ 133,052	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 34,966	\$ -	
<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	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 194,890	\$ 133,052	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 34,966	\$ -	\$ 362,908

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	Capital Fund		Pension Fund	Fund*	
<b>Expenditures</b>				<b>Expenditures</b>			
3-1	General Government	\$ 71,307	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 82,251	\$ 101,732	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 7,282	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	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...] Pension Payments	\$ 48,230	\$ -	
3-13		\$ -	\$ -	Miscellaneous	\$ 250	\$ -	
3-14	Capital Outlay	\$ 18,376	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ 27,455	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 2,756	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	Miscellaneous	\$ -	\$ 4		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ 171,934	\$ 131,947	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ 55,762	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
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) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 22,956	\$ 1,105	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	\$ (20,796)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 122,526	\$ 236,731	Net Position, January 1 from December 31 prior year report	\$ 2,935,056	\$ -	
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.	\$ 145,482	\$ 237,836	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 2,914,260	\$ -	

**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.

YES                      NO

Please use this space to provide any explanations or comments:

- 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	\$ 56,006	\$ -	\$ 27,455	\$ 28,551
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 56,006</b>	<b>\$ -</b>	<b>\$ 27,455</b>	<b>\$ 28,551</b>

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES                      NO

- 4-5 Does the entity have any authorized, but unissued, debt?  YES       NO  
 How much? \$ -  
 If yes: Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?  YES       NO  
 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? SCBA Equipment  
 What is the original date of the lease? 9/9/2015  
 Number of years of lease? 5  
 Is the lease subject to annual appropriation?  YES       NO  
 What are the annual lease payments? \$ 30,211

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 291,886		
5-2 Certificates of deposit	\$ 101,790		
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 393,676</b>	

Note - Includes municipal bonds, corporate bonds, annuities, and mutual funds.

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

Edward Jones, see Note	\$ 1,622,412		
5-3 Mass Mutual	\$ 1,262,592		
	\$ -		
	\$ -		
<b>TOTAL INVESTMENTS</b>		<b>\$ 2,885,004</b>	
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 3,278,680</b>	

Please answer the following question by marking in the appropriate box

YES                      NO                      N/A

- 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                       | Please use this space to provide any explanations or comments: |
| 6-1 Does the entity have capitalized assets?   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |
| 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	\$ 12,500	\$ -	\$ -	\$ 12,500
Buildings	\$ 385,248	\$ -	\$ -	\$ 385,248
Machinery and equipment	\$ 307,175	\$ 18,376	\$ -	\$ 325,551
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): Vehicles	\$ 1,777,750	\$ -	\$ -	\$ 1,777,750
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,278,113)	\$ (90,451)	\$ -	\$ (1,368,564)
<b>TOTAL</b>	<b>\$ 1,204,560</b>	<b>\$ (72,075)</b>	<b>\$ -</b>	<b>\$ 1,132,485</b>

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

## PART 7 - PENSION INFORMATION

- |  |                                     |                                     |  |
|--|-------------------------------------|-------------------------------------|--|
| Please answer the following question by marking in the appropriate box | YES                                 | NO                                  | Please use this space to provide any explanations or comments: |
| 7-1 Does the entity have an "old hire" firemen's pension plan?         | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |
| 7-2 Does the entity have a volunteer firemen's pension plan?           | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |  |

If yes: Who administers the plan?

Indicate the contributions from:

TAX (property, SO, sales, etc.):	\$ 41,255
State contribution amount:	\$ 25,705
Other (gifts, donations, etc.):	\$ (31,994)

**TOTAL** \$ 34,966

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 350
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**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:  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

Please use this space to provide any explanations or comments:  
Total Expenditures exceeded budgeted appropriations in the Pension Fund by \$2,762 and Capital Projects Fund by \$22,882. This may be a violation of Colorado Revised Statutes 29-1-110.

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

Fund Name	Budgeted Expenditures
General Fund	\$ 306,045
Pension Fund	\$ 53,000
Capital Projects Fund	\$ 109,065
	\$ -

**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)]?  YES                       NO
- Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

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?  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:
- 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

Please use this space to provide any explanations or comments:

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	3.663
<b>Total mills</b>	<b>3.663</b>

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

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>		<b>Notes</b>
Unrestricted Cash & Investments	\$ 3,278,680	Unrestricted Fund Balan	\$ 136,551	Total Tax Revenue	\$ 278,131	
Current Liabilities	\$ 8,784	Total Fund Balance	\$ 145,482	Revenue Paying Debt Service	\$ 133,052	
Deferred Inflow	\$ 308,974	FY Fund Balance	\$ 122,526	Total Revenue	\$ 327,942	
		Total Revenue	\$ 194,890	Total Debt Service Principal	\$ 27,455	
		Total Expenditures	\$ 240,285	Total Debt Service Interest	\$ 2,756	
		Interfund In	\$ (227,463)			
		Interfund Out	\$ 159,112	<b>Enterprise Funds</b>		
<b>Governmental</b>		<b>Proprietary</b>		Net Position	\$ 2,914,260	
Total Cash & Investments	\$ 386,135	Current Assets	\$ 2,956,790	PY Net Position	\$ 2,935,056	
Transfers In	\$ (227,463)	Deferred Outflow	\$ -	<b>Government-Wide</b>		
Transfers Out	\$ 159,112	Current Liabilities	\$ 3,990	Total Outstanding Debt	\$ 28,551	
Property Tax	\$ 252,588	Deferred Inflow	\$ 38,540	Authorized but Unissued	\$ -	
Debt Service Principal	\$ 27,455	- Cash & Investments	\$ 2,892,545	Year Authorized	\$ -	
Total Expenditures	\$ 372,232	- Principal Expense	\$ -			
Total Developer Advances	\$ -					
Total Developer Repayments	\$ -					

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES

NO

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.

Board Member	Print Board Member's Name		
1	Jeff Keck	I, Jeff Keck _____, 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>[Signature]</u> Date: <u>03/22/2019</u> My term Expires: 2020 _____	
2	Bryan Christensen	I, Bryan Christensen _____, 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: <u>3/21/2019</u> My term Expires: 2022 _____	
3	Jeremy Mueller	I, Jeremy Mueller _____, 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>[Signature]</u> Date: <u>03/21/2019</u> My term Expires: 2020 _____	
4	Doug Davie	I, Doug Davie _____, 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: 2022 _____	
5	Scott Deacon	I, Scott Deacon _____, 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: 2022 _____	
6		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		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: _____	

MONTE VISTA FIRE PROTECTION DISTRICT  
 Amortization Schedule  
 12/31/2018

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2019	28,551	1,411	29,962
	<u>\$ 28,551</u>	<u>\$ 1,411</u>	<u>\$ 29,962</u>

# Signature Certificate



Document Reference: PZ7NX3JGHISMVA7N52UNZE

## RightSignature

Easy Online Document Signing

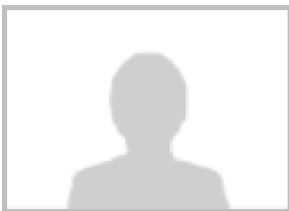


**Jeremy Mueller**  
Party ID: SDYLPKIGZKNLJ2XETZAUCV  
IP Address: 64.57.62.73  
**VERIFIED EMAIL:** jeremym32@hotmail.com

Electronic Signature:

Multi-Factor  
Digital Fingerprint Checksum

73e42539e33fc6b2c03111aa6cbf3d2f3289fa31



**Bryan Christensen**  
Party ID: YAAKV5IH246BN8Z95MYD9K  
IP Address: 64.57.62.103  
**VERIFIED EMAIL:** bcfarm1959@gmail.com

Electronic Signature:

.

Multi-Factor  
Digital Fingerprint Checksum

08835994590094628d0f5c98334e3f6669437639



**Jeff Keck**  
Party ID: L3M7FMJSRLW4B786EYC98W  
IP Address: 104.129.200.100  
**VERIFIED EMAIL:** jeff.keck@edwardjones.com

Electronic Signature:

Multi-Factor  
Digital Fingerprint Checksum

d87afd061bff861a42d82553ce26f8107f4239a



### Timestamp

2019-03-22 08:08:50 -0700  
2019-03-22 08:08:49 -0700  
2019-03-21 15:37:53 -0700  
2019-03-21 15:29:05 -0700  
2019-03-21 11:25:05 -0700  
2019-03-21 10:51:50 -0700  
2019-03-21 10:03:23 -0700  
2019-03-21 09:42:46 -0700

### Audit

All parties have signed document. Signed copies sent to: Jeremy Mueller, Bryan Christensen, Jeff Keck, and Lillian Adams.  
Document signed by Jeff Keck (jeff.keck@edwardjones.com) with drawn signature. - 104.129.200.100  
Document signed by Bryan Christensen (bcfarm1959@gmail.com) with drawn signature. - 64.57.62.103  
Document viewed by Bryan Christensen (bcfarm1959@gmail.com). - 64.57.62.103  
Document signed by Jeremy Mueller (jeremym32@hotmail.com) with drawn signature. - 66.198.214.27  
Document viewed by Jeff Keck (jeff.keck@edwardjones.com). - 104.129.200.100  
Document viewed by Jeremy Mueller (jeremym32@hotmail.com). - 64.57.62.73  
Document created by Lillian Adams (lillian@wsbcpa.com). - 64.57.61.114



This signature page provides a record of the online activity executing this contract.

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,  
Smith,  
Bateman Inc.

To the Board of Directors  
Monte Vista Fire Protection District  
Monte Vista, Colorado

Management is responsible for the accompanying financial statements of Monte Vista Fire Protection District (the District), which comprise the balance sheet as of December 31, 2018, and the related operating statement 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.

### **Other Matter**

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.

This report is intended solely for the information and use of Monte Vista 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.

*Wall, Smith, Bateman Inc.*

Wall, Smith, Bateman Inc.  
Alamosa, Colorado

February 27, 2019

**Certified Public Accountants**

700 Main Street, Suite 200 PO Box 809 Alamosa, CO 81101 | 719-589-3619 | 719-589-5492 | [www.wsbcpa.com](http://www.wsbcpa.com)