APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Tallahassee Fire Protection District	For the Year Ended 12/31/2018 or fiscal year ended:
ADDRESS	P.O. Box 510	
	Canon City, CO 81215	
CONTACT PERSON	Bonnie Spencer, Treasurer	
PHONE	719-275-6128	
EMAIL	treasurer@talxfire.com	
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:	Bruce Fosdick
TITLE	CPA
FIRM NAME (if applicable)	Bruce L. Fosdick, CPA, PC
ADDRESS	1 Oakwood Park Plaza - ste 205 (P.O. Box 901), Castle Rock, CO 80104
PHONE	303-688-2751
DATE PREPARED	17-Mar-19
RELATIONSHIP TO ENTITY	Independent CPA

PREPARER (SIGNATURE REQUIRED)

Bruce Fosdick, CPA

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:
	☐	☑	

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RECEIVED
March 29, 2019
Office of the State Auditor

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Governmental Funds

Line #	Description	General Fund*	Fund*
	Assets		
1-1	Cash & Cash Equivalents	$ 157,948	$ -
1-2	Investments	$ -	$ -
1-3	Receivables	$ 172,333	$ -
1-4	Due from Other Entities or Funds	$ 1,529	$ -
	All Other Assets [specify...]		
1-5		$ -	$ -
1-6		$ -	$ -
1-7		$ -	$ -
1-8		$ -	$ -
1-9		$ -	$ -
1-10		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 331,810	$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 331,810	$ -
	Liabilities		
1-14	Accounts Payable	$ -	$ -
1-15	Accrued Payroll and Related Liabilities	$ 2,714	$ -
1-16	Accrued Interest Payable	$ -	$ -
1-17	Due to Other Entities or Funds	$ -	$ -
1-18	All Other Current Liabilities	$ -	$ -
1-19	TOTAL CURRENT LIABILITIES	$ 2,714	$ -
1-20	All Other Liabilities [specify...]	$ -	$ -
1-21		$ -	$ -
1-22		$ -	$ -
1-23		$ -	$ -
1-24		$ -	$ -
1-25		$ -	$ -
1-26		$ -	$ -
1-27		$ -	$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 2,714	$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ 172,333	$ -
	Fund Balance		
1-30	Nonspendable Prepaid	$ -	$ -
1-31	Nonspendable Inventory	$ -	$ -
1-32	Restricted [TABOR]	$ 21,082	$ -
1-33	Committed [specify...]	$ -	$ -
1-34	Assigned [specify...]	$ -	$ -
1-35	Unassigned:	$ 135,681	$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ 156,763	$ -
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	$ 331,810	$ -

Proprietary/Fiduciary Funds

Description	Fund*	Fund*
Assets		
Cash & Cash Equivalents	$ -	$ -
Investments	$ -	$ -
Receivables	$ -	$ -
Due from Other Entities or Funds	$ -	$ -
Other Current Assets	$ -	$ -
Total Current Assets	$ -	$ -
Capital Assets, net (from Part 6-4)	$ -	$ -
Other Long Term Assets [specify...]	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
(add lines 1-1 through 1-10) TOTAL ASSETS	$ -	$ -
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ -
Liabilities		
Accounts Payable	$ -	$ -
Accrued Payroll and Related Liabilities	$ -	$ -
Accrued Interest Payable	$ -	$ -
Due to Other Entities or Funds	$ -	$ -
All Other Current Liabilities	$ -	$ -
TOTAL CURRENT LIABILITIES	$ -	$ -
Proprietary Debt Outstanding (from Part 4-4)	$ -	$ -
Other Liabilities [specify...]:	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ -	$ -
TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
Net Position		
Net Investment in Capital Assets	$ -	$ -
Emergency Reserves	$ -	$ -
Other Designations/Reserves	$ -	$ -
Restricted	$ -	$ -
Undesignated/Unreserved/Unrestricted	$ -	$ -
Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ -	$ -
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	$ -	$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

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

		Governmental Funds			Proprietary/Fiduciary Funds	
Line #	Description	General Fund*	Fund*	Description	Fund*	Fund*
	Tax Revenue			**Tax Revenue**		
2-1	Property [include mills levied in Question 10-6]	$ 129,611	$ -	Property [include mills levied in Question 10-6]	$ -	$ -
2-2	Specific Ownership	$ 20,738	$ -	Specific Ownership	$ -	$ -
2-3	Sales and Use Tax	$ -	$ -	Sales and Use Tax	$ -	$ -
2-4	Other Tax Revenue [specify...]:	$ -	$ -	Other Tax Revenue [specify...]:	$ -	$ -
2-5	Interest & Penalties on Taxes	$ 296	$ -		$ -	$ -
2-6	State - Senior Exemption	$ 2,853	$ -		$ -	$ -
2-7		$ -	$ -		$ -	$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ 153,498	$ -	Add lines 2-1 through 2-7 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	$ 28,141	$ -	Grants	$ -	$ -
2-15	Donations	$ 223,623	$ -	Donations	$ -	$ -
2-16	Charges for Sales and Services	$ 105,278	$ -	Charges for Sales and Services	$ -	$ -
2-17	Rental Income	$ -	$ -	Rental Income	$ -	$ -
2-18	Fines and Forfeits	$ -	$ -	Fines and Forfeits	$ -	$ -
2-19	Interest/Investment Income	$ 211	$ -	Interest/Investment Income	$ -	$ -
2-20	Tap Fees	$ -	$ -	Tap Fees	$ -	$ -
2-21	Proceeds from Sale of Capital Assets	$ 14,000	$ -	Proceeds from Sale of Capital Assets	$ -	$ -
2-22	All Other [Advertising]:	$ 1,400	$ -	All Other [specify...]:	$ -	$ -
2-23	Sales and other	$ 780	$ -		$ -	$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 526,931	$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	$ -	$ -
	Other Financing Sources			**Other Financing Sources**		
2-25	Debt Proceeds	$ 180,000	$ -	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	$ 180,000	$ -	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	$ 706,931	$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ -	$ -

GRAND TOTALS $ 706,931

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

Governmental Funds

Line #	Description	General Fund*	Fund*
	Expenditures		
3-1	General Government	$ -	$ -
3-2	Judicial	$ -	$ -
3-3	Law Enforcement	$ -	$ -
3-4	Fire	$ 255,107	$ -
3-5	Highways & Streets	$ -	$ -
3-6	Solid Waste	$ -	$ -
3-7	Contributions to Fire & Police Pension Assoc.	$ -	$ -
3-8	Health	$ -	$ -
3-9	Culture and Recreation	$ -	$ -
3-10	Transfers to other districts	$ -	$ -
3-11	Other [specify...]:	$ -	$ -
3-12		$ -	$ -
3-13		$ -	$ -
3-14	Capital Outlay	$ 399,777	$ -
	Debt Service		
3-15	Principal	$ -	$ -
3-16	Interest	$ -	$ -
3-17	Bond Issuance Costs	$ -	$ -
3-18	Developer Principal Repayments	$ -	$ -
3-19	Developer Interest Repayments	$ -	$ -
3-20	All Other [specify...]:	$ -	$ -
3-21		$ -	$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 654,884	$ -
3-23	Interfund Transfers (In)	$ -	$ -
3-24	Interfund Transfers Out	$ -	$ -
3-25	Other Expenditures (Revenues):	$ -	$ -
3-26		$ -	$ -
3-27		$ -	$ -
3-28		$ -	$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	$ -	$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	$ 52,047	$ -
3-31	Fund Balance, January 1 from December 31 prior year report	$ 104,716	$ -
3-32	Prior Period Adjustment (MUST explain)	$ -	$ -
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	$ 156,763	$ -

Proprietary/Fiduciary Funds

Description	Fund*	Fund*
Expenditures		
General Operating & Administrative	$ -	$ -
Salaries	$ -	$ -
Payroll Taxes	$ -	$ -
Contract Services	$ -	$ -
Employee Benefits	$ -	$ -
Insurance	$ -	$ -
Accounting and Legal Fees	$ -	$ -
Repair and Maintenance	$ -	$ -
Supplies	$ -	$ -
Utilities	$ -	$ -
Contributions to Fire & Police Pension Assoc.	$ -	$ -
Other [specify...]	$ -	$ -
	$ -	$ -
Capital Outlay	$ -	$ -
Debt Service		
Principal	$ -	$ -
Interest	$ -	$ -
Bond Issuance Costs	$ -	$ -
Developer Principal Repayments	$ -	$ -
Developer Interest Repayments	$ -	$ -
All Other [specify...]:	$ -	$ -
	$ -	$ -
Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ -	$ -
Net Interfund Transfers (In) Out	$ -	$ -
Other [specify...][enter negative for expense]	$ -	$ -
Depreciation	$ -	$ -
Other Financing Sources (Uses) (from line 2-28)	$ -	$ -
Capital Outlay (from line 3-14)	$ -	$ -
Debt Principal (from line 3-15, 3-18)	$ -	$ -
(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	$ -	$ -
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	$ -	$ -
Net Position, January 1 from December 31 prior year report	$ -	$ -
Prior Period Adjustment (MUST explain)	$ -	$ -
Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	$ -	$ -

GRAND TOTAL $ 654,884

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

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:

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

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

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	$ -	$ -	$ -	$ -
Revenue bonds	$ -	$ -	$ -	$ -
Notes/Loans	$ -	$ -	$ -	$ -
Leases	$ -	$ 180,000	$ -	$ 180,000
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ -	$ 180,000	$ -	$ 180,000

*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?		☐	☑
If yes:	How much?	$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	☑
If yes:	What is the amount outstanding?	$ -		
4-8	Does the entity have any lease agreements?		☐	☐
If yes:	What is being leased?	Type III Wildland Fire Truck		
	What is the original date of the lease?	8/25/2018		
	Number of years of lease?	9 years		
	Is the lease subject to annual appropriation?		☑	☐
	What are the annual lease payments?	$ 24,127		

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	$ 157,948	
5-2	Certificates of deposit	$ -	
	TOTAL CASH DEPOSITS		$ 157,948
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 157,948

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.?	☑	☐	☐
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:	☑	☐	☐

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?	☑	☐
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:	☑	☐

Please use this space to provide any explanations or comments:

The district was asked to restate their fixed assets from the prior year by the State Auditors Office because donated assets had not been stated properly. The schedule was redone and submitted. It is attached. Donated assets were originally stated as part of the beginning balances at 1/1/17 and listed at insurance values. They were restated as part of the fixed assets acquired during 2017.

6-3

Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	$ -	$ -	$ -	$ -
Buildings	$ 236,306	$ 3,500	$ -	$ 239,806
Machinery and equipment	$ 106,925	$ 396,277	$ 3,082	$ 500,120
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (26,431)	$ (31,621)	$ (2,466)	$ (55,586)
TOTAL	$ 316,800	$ 368,156	$ 616	$ 684,340

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?	☐	☑
7-2	Does the entity have a volunteer firemen's pension plan?	☐	☑
If yes:	Who administers the plan?		

Please use this space to provide any explanations or comments:

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	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	☑	☐	☐	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☑	☐	☐	

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

Fund Name	Budgeted Expenditures
General Fund	$ 553,138
	$ -
	$ -
	$ -

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	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	Is this application for a newly formed governmental entity?	☐	☑	
If yes:	Date of formation:			
10-2	Has the entity changed its name in the past or current year?	☐	☑	
If Yes:	NEW name			
	PRIOR name			
10-3	Is the entity a metropolitan district?	☐	☑	
10-4	Please indicate what services the entity provides:			
10-5	Does the entity have an agreement with another government to provide services?	☐	☑	
If yes:	List the name of the other governmental entity and the services provided:			
10-6	Does the entity have a certified mill levy?	☑	☐	
If yes:	Please provide the number of mills levied for the year reported (do not enter $ amounts):			

Bond Redemption mills	0.000
General/Other mills	10.000
Total mills	10.000

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

OSA USE ONLY

Entity Wide:		
Unrestricted Cash & Investments	$	157,948
Current Liabilities	$	2,714
Deferred Inflow	$	172,333
Governmental		
Total Cash & Investments	$	157,948
Transfers In	$	-
Transfers Out	$	-
Property Tax	$	129,611
Debt Service Principal	$	-
Total Expenditures	$	654,884
Total Developer Advances	$	14,000
Total Developer Repayments	$	-

General Fund		
Unrestricted Fund Balan	$	135,681
Total Fund Balance	$	156,763
PY Fund Balance	$	104,716
Total Revenue	$	706,931
Total Expenditures	$	654,884
Interfund In	$	-
Interfund Out	$	-
Proprietary		
Current Assets	$	-
Deferred Outflow	$	-
Current Liabilities	$	-
Deferred Inflow	$	-
Cash & Investments	$	-
Principal Expense	$	-

Governmental Funds			**Notes**
Total Tax Revenue	$	153,498	
Revenue Paying Debt Service	$	-	
Total Revenue	$	706,931	
Total Debt Service Principal	$	-	
Total Debt Service Interest	$	-	
Enterprise Funds			
Net Position	$	-	
PY Net Position	$	-	
Government-Wide			
Total Outstanding Debt	$	180,000	
Authorized but Unissued	$	-	
Year Authorized	$	-	

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. Print Board Member's Name	A MAJORITY of the governing board members must complete and sign in the column below.
Board Member 1	Donna Toeroek, President	I, Donna Toeroek, 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 X Donna Toeroek Date: 3/27/19 My term Expires: May 2020
Board Member 2	Greg Cook, Vice President	I, Greg Cook, 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 X Date: My term Expires:
Board Member 3	Bonnie Spencer, Treasurer	I, Bonny Spencer, 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 X Bonnie Spencer Date: 3/27/19 My term Expires: May 2022
Board Member 4	Dave Matassoni, Asst Treasurer	I, Dave Matassoni, 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 X [signature] Date: 3/27/19 My term Expires: May 2020
Board Member 5	Sean Kane, Asst Secretary	I, Sean Kane, 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 X [signature] Date: 03-27-2019 My term Expires: May 2022
Board Member 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:
Board Member 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:

ATTACHMENT 2
PAYMENT SCHEDULE

RE: Schedule of Equipment No. 01, dated 8/15/2018, to Master Equipment Lease Purchase Agreement, dated as of 8/15/2018, between Community First National Bank, as Lessor, and Tallahassee Fire Protection District, as Lessee.

Lease Number: TALCO2018-08E

Amount Financed: $180,000.00

AMORTIZATION SCHEDULE

Payment Number	Payment Date	Payment Amount	Interest Portion	Principal Portion	Purchase Option Price
1	5/1/2019	$24,126.76	$5,405.33	$18,721.43	Not Available
2	5/1/2020	$24,126.76	$6,731.77	$17,394.99	$148,885.73
3	5/1/2021	$24,126.76	$6,005.70	$18,121.06	$128,055.51
4	5/1/2022	$24,126.76	$5,249.33	$18,877.43	$108,564.36
5	5/1/2023	$24,126.76	$4,461.38	$19,665.38	$88,367.63
6	5/1/2024	$24,126.76	$3,640.55	$20,486.21	$67,439.78
7	5/1/2025	$24,126.76	$2,785.46	$21,341.30	$45,754.34
8	5/1/2026	$24,126.76	$1,894.67	$22,232.09	$23,283.89
9	5/1/2027	$24,126.76	$966.65	$23,160.11	$0.00
Grand Totals		$217,140.84	$37,140.84	$180,000.00	

LESSEE:
Tallahassee Fire Protection District

Donna Toeroek, President

Tallassee Fire Protection District
Fixed Assets - as changed
12/31/17

	Assets				**Accum Depreciation**			
	Beginning	addn	deletions	Ending	Beginning	addn	deletions	Ending
Buildings		236306.16		236306.16	0	12506.05		-12506.05
Vehicles		98901.1		98901.1	0	13057.39		-13057.39
Radios				0	0			0
med Equip		8023.64		8023.64		867.84		-867.84
	========	=========	========	=========	========	========	=========	=========
	0	343230.9	0	343230.9	0	26431.28	0	-26431.28
							316799.62	

TALLAHASSEE FIRE PROTECTION DISTRICT
RESOLUTION No. 2019-002

RESOLUTION FOR EXEMPTION FROM AUDIT FOR THE YEAR ENDED 2018 FOR THE TALLAHASSEE FIRE PROTECTION DISTRICT, STATE OF COLORADO

WHEREAS, the Board of Directors of the Tallahassee Fire Protection District, Fremont County, Colorado, wishes to claim exemption 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 expenses exceed $750,000 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 the Tallahassee Fire Protection District exceeded $750,000 for the Year Ended 2018.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Tallahassee Fire Protection District that the application for exemption from audit for the Tallahassee Fire Protection District for the Year Ended December 31, 2018 must be prepared by an independent accountant with knowledge of governmental accounting and said application must be completed in accordance with regulations issued by the State Auditor. The application for exemption from audit must be complete no later than March 31, 2019. This Resolution shall be attached to, and shall become a part of the application for exemption from audit of the Tallahassee Fire Protection District for the Year Ended December 31, 2018.

ADOPTED this 9th day of January 2019.

TALLAHASSEE FIRE PROTECTION DISTRICT

By Donna Toeroek
Donna Toeroek
Chairperson/Board President

ATTEST:

By
Sean Kane
Assistant Secretary/Board Member

CPA

Bruce L. Fosdick, CPA, PC
Certified Public Accountant

1 Oakwood Park Professional Center
Suite 205
Castle Rock, CO 80104
(303) 688-2751

To Board of Directors
Tallahassee Fire Protection District
Canon City CO 81215

Management is responsible for the accompanying financial statements of Tallahassee Fire Protection District (a governmental agency), which comprise the balance sheet as of December 31, 2018, and the related statements of revenues and expenditures for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with the Statement of Standards of Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements included in the accompanying prescribed form nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado 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 Tallahassee Fire Protection District and (the) Colorado State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Bruce L. Fosdick, CPA, PC

Bruce L. Fosdick, CPA, PC
Castle Rock, Colorado 80104
March 17, 2019