

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

### FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the **SHORT FORM**.

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS. PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS.

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE.

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED. <http://www.lexipol.com/hotlinks/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

## CHECKLIST

☒ Has the preparer signed the application?

☒ Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?

☒ Has the application been PERSONALLY reviewed and approved by the governing body?

☒ Are all sections of the form complete, including responses to all of the questions?

☒ Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

☐ Will this application be submitted via Fax or Email?

☐ If yes, have you read and understand the new Electronic Signature Policy? See [here](#)

--or--

☐ Have you included a resolution?

☐ Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?

☐ Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)

☒ Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)

☐ If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

## NEW METHOD!

WEB PORTAL: Register and submit your Applications at our new portal:

<https://apps.leg.co.gov/osa/lg>

MAIL: Office of the State Auditor

Local Government Audit Division  
1525 Sherman St., 7th Floor

Denver, CO 80203

FAX: 303-869-3061

EMAIL: [osa.lg@state.co.us](mailto:osa.lg@state.co.us)

QUESTIONS? 303-869-3000

## FILING METHODS

Checkout our new web portal. Register your account and submit electronic Applications for Exemption From Audit. Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[OSA LG Web Portal](#)

## IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis.

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Fisher's Peak Fire Protection District  
8381 County Road 69.0  
Trinidad, CO 81082

For the Year Ended  
12/31/19  
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: Thomas Ortiz  
TITLE: Accountant  
FIRM NAME (if applicable): Ortiz Tax Service  
ADDRESS: 15801 Hwy 239, Trinidad, CO 81082  
PHONE: 719-846-9663  
DATE PREPARED: 03/19/20  
RELATIONSHIP TO ENTITY: Independent From Entity

PREPARER (SIGNATURE REQUIRED)

*Thomas Ortiz*

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:

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary

| Line #       |  | Description                                           | Governmental Funds |       | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|--------------|--|-------------------------------------------------------|--------------------|-------|-----------------------------|-------|------------------------------------------------------------------------|
|              |  |                                                       | General fund       | Fund* | Pension Fund                | Fund* |                                                                        |
| Assets       |  |                                                       |                    |       |                             |       |                                                                        |
| 1-1          |  | Cash & Cash Equivalents                               | \$ 172,953         | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-2          |  | Investments                                           | \$ 74,903          | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-3          |  | Receivables                                           | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-4          |  | Due from Other Entities or Funds                      | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
|              |  | All Other Assets [specify...]                         | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-5          |  | Meter Deposit                                         | \$ 190             | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-6          |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-7          |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-8          |  |                                                       | \$ -               | \$ -  | \$ 239,708                  | \$ -  |                                                                        |
| 1-9          |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-10         |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-11         |  | TOTAL ASSETS (add lines 1-1 through 1-10)             | \$ 248,046         | \$ -  | \$ 239,708                  | \$ -  |                                                                        |
| 1-12         |  | TOTAL DEFERRED OUTFLOWS OF RESOURCES                  | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-13         |  | TOTAL ASSETS AND DEFERRED OUTFLOWS                    | \$ 248,046         | \$ -  | \$ 239,708                  | \$ -  |                                                                        |
| Liabilities  |  |                                                       |                    |       |                             |       |                                                                        |
| 1-14         |  | Accounts Payable                                      | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-15         |  | Accrued Payroll and Related Liabilities               | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-16         |  | Accrued Interest Payable                              | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-17         |  | Due to Other Entities or Funds                        | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-18         |  | All Other Current Liabilities                         | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-19         |  | TOTAL CURRENT LIABILITIES                             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-20         |  | All Other Liabilities [specify...]                    | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-21         |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-22         |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-23         |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-24         |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-25         |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-26         |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-27         |  |                                                       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-28         |  | TOTAL LIABILITIES (add lines 1-19 through 1-27)       | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-29         |  | TOTAL DEFERRED INFLOWS OF RESOURCES                   | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| Fund Balance |  |                                                       |                    |       |                             |       |                                                                        |
| 1-30         |  | Nonspendable Prepaid                                  | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-31         |  | Nonspendable Inventory                                | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-32         |  | Restricted [specify...]                               | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-33         |  | Committed [specify...]                                | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-34         |  | Assigned [specify...]                                 | \$ -               | \$ -  | \$ 239,708                  | \$ -  |                                                                        |
| 1-35         |  | Unassigned:                                           | \$ 248,046         | \$ -  | \$ -                        | \$ -  |                                                                        |
| 1-36         |  | Add lines 1-30 through 1-35                           |                    |       |                             |       |                                                                        |
|              |  | This total should be the same as line 3-33            |                    |       |                             |       |                                                                        |
|              |  | TOTAL FUND BALANCE                                    | \$ 248,046         | \$ -  | \$ 239,708                  | \$ -  |                                                                        |
| 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 | \$ 248,046         | \$ -  | \$ 239,708                  | \$ -  |                                                                        |

# 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 |
|--------------------------------|-----------------------------------------------------------------------|--------------------|---------|-------------|-----------------------------|-------|------------------------------------------------------------------------|
|                                |                                                                       | Capital Fund       | Fund*   |             | Pension Fund                | Fund* |                                                                        |
| <b>Tax Revenue</b>             |                                                                       |                    |         |             |                             |       |                                                                        |
| 2-1                            | Property (include mills levied in Question 10-6)                      | \$                 | 132,931 | \$          | -                           | \$    | -                                                                      |
| 2-2                            | Specific Ownership                                                    | \$                 | 28,060  | \$          | -                           | \$    | -                                                                      |
| 2-3                            | Sales and Use Tax                                                     | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-4                            | Veterans Exemption                                                    | \$                 | 3,372   | \$          | -                           | \$    | -                                                                      |
| 2-5                            |                                                                       | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-6                            |                                                                       | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-7                            |                                                                       | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-8                            | Add lines 2-1 through 2-7<br>TOTAL TAX REVENUE                        | \$                 | 164,363 | \$          | -                           | \$    | -                                                                      |
| <b>Licenses and Permits</b>    |                                                                       |                    |         |             |                             |       |                                                                        |
| 2-9                            | Highway Users Tax Funds (HUTF)                                        | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-10                           | Conservation Trust Funds (Lottery)                                    | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-11                           | Community Development Block Grant                                     | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-12                           | Fire & Police Pension                                                 | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-13                           | Grants                                                                | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-14                           | Donations                                                             | \$                 | 8,982   | \$          | -                           | \$    | -                                                                      |
| 2-15                           | Charges for Sales and Services                                        | \$                 | 1,275   | \$          | -                           | \$    | -                                                                      |
| 2-16                           | Rental Income                                                         | \$                 | 1,200   | \$          | -                           | \$    | -                                                                      |
| 2-17                           | Fines and Forfeits                                                    | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-18                           | Interest/Investment Income                                            | \$                 | 17      | \$          | -                           | \$    | -                                                                      |
| 2-19                           | Tap Fees                                                              | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-20                           | Proceeds from Sale of Capital Assets                                  | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-21                           | FPPFD Auxiliary Contributions                                         | \$                 | 25,000  | \$          | -                           | \$    | -                                                                      |
| 2-22                           | Miscellaneous Income                                                  | \$                 | 27,917  | \$          | -                           | \$    | -                                                                      |
| 2-23                           | Add lines 2-8 through 2-23<br>TOTAL REVENUES                          | \$                 | 228,754 | \$          | -                           | \$    | -                                                                      |
| <b>Other Financing Sources</b> |                                                                       |                    |         |             |                             |       |                                                                        |
| 2-25                           | Debt Proceeds                                                         | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-26                           | Developer Advances                                                    | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-27                           | Other (Specify...):                                                   | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-28                           | Add lines 2-25 through 2-27<br>TOTAL OTHER FINANCING SOURCES          | \$                 | -       | \$          | -                           | \$    | -                                                                      |
| 2-29                           | Add lines 2-24 and 2-28<br>TOTAL REVENUES AND OTHER FINANCING SOURCES | \$                 | 228,754 | \$          | -                           | \$    | -                                                                      |
| <b>GRAND TOTALS</b>            |                                                                       |                    |         |             |                             |       |                                                                        |
|                                |                                                                       |                    |         |             |                             | \$    | 288,330                                                                |

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 28-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

# PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

| Line #       |                                                                                       | Description | Governmental Funds |       | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|--------------|---------------------------------------------------------------------------------------|-------------|--------------------|-------|-----------------------------|-------|------------------------------------------------------------------------|
|              |                                                                                       |             | Genert fund        | Fund* | Pension Fund                | Fund* |                                                                        |
| Expenditures |                                                                                       |             |                    |       |                             |       |                                                                        |
| 3-1          | General Government                                                                    |             | \$ 5,424           | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-2          | Judicial                                                                              |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-3          | Law Enforcement                                                                       |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-4          | Fire                                                                                  |             | \$ 88,092          | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-5          | Highways & Streets                                                                    |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-6          | Solid Waste                                                                           |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-7          | Contributions to Fire & Police Pension Assoc.                                         |             | \$ 3,100           | \$ -  | \$ -                        | \$ -  |                                                                        |
| 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                                                                        |             | \$ 55,700          | \$ -  | \$ -                        | \$ -  |                                                                        |
|              | Debt Service                                                                          |             |                    |       |                             |       |                                                                        |
| 3-15         | Principal                                                                             |             | \$ 5,478           | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-16         | Interest                                                                              |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-17         | Bond Issuance Costs                                                                   |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-18         | Developer Principal Repayments                                                        |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-19         | Developer Interest Repayments                                                         |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-20         | All Other [specify...]:                                                               |             | \$ -               | \$ -  | \$ 12,565                   | \$ -  |                                                                        |
| 3-21         |                                                                                       |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-22         | Add lines 3-1 through 3-21                                                            |             | \$ 157,794         | \$ -  | \$ 12,565                   | \$ -  |                                                                        |
|              | TOTAL EXPENDITURES                                                                    |             |                    |       |                             |       | GRAND TOTAL                                                            |
| 3-23         | Interfund Transfers (In)                                                              |             | \$ -               | \$ -  | \$ -                        | \$ -  | 170,359                                                                |
| 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                                             |             | \$ 70,960          | \$ -  | \$ 27,011                   | \$ -  |                                                                        |
| 3-31         | Fund Balance, January 1 from December 31 prior year report                            |             | \$ 177,086         | \$ -  | \$ 212,697                  | \$ -  |                                                                        |
| 3-32         | Prior Period Adjustment (MUST explain)                                                |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
| 3-33         | Fund Balance, December 31                                                             |             | \$ -               | \$ -  | \$ -                        | \$ -  |                                                                        |
|              | Sum of Line 3-30, 3-31, and 3-32                                                      |             | \$ 248,046         | \$ -  | \$ 239,708                  | \$ -  |                                                                        |
|              | 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.

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              | \$ 5,478                          | \$ -               | \$ 5,478            | \$ -                    |
| Leases                   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Developer Advances       | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Other (specify):         | \$ -                              | \$ -               | \$ -                | \$ -                    |
| <b>TOTAL</b>             | <b>\$ 5,478</b>                   | <b>\$ -</b>        | <b>\$ 5,478</b>     | <b>\$ -</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 <input type="checkbox"/> NO <input checked="" type="checkbox"/>                             |     |    |
| If yes:<br>How much? \$ -                                                                                                                                    |     |    |
| Date the debt was authorized:                                                                                                                                |     |    |
| 4-6 Does the entity intend to issue debt within the next calendar year? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>                  |     |    |
| If yes:<br>How much? \$ -                                                                                                                                    |     |    |
| 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> |     |    |
| If yes:<br>What is the amount outstanding? \$ -                                                                                                              |     |    |
| 4-8 Does the entity have any lease agreements? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>                                           |     |    |
| If yes:<br>What is being leased?                                                                                                                             |     |    |
| What is the original date of the lease?                                                                                                                      |     |    |
| Number of years of lease?                                                                                                                                    |     |    |
| Is the lease subject to annual appropriation?                                                                                                                |     |    |
| 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 | \$ 172,953 |                   |
| 5-2 Certificates of deposit                             | \$ 74,903  |                   |
| <b>TOTAL CASH DEPOSITS</b>                              |            | <b>\$ 247,856</b> |

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

|     |      |  |
|-----|------|--|
| 5-3 | \$ - |  |
|     | \$ - |  |
|     | \$ - |  |
|     | \$ - |  |
|     | \$ - |  |

|                                   |  |                   |
|-----------------------------------|--|-------------------|
| <b>TOTAL INVESTMENTS</b>          |  |                   |
| <b>TOTAL CASH AND INVESTMENTS</b> |  | <b>\$ 247,856</b> |

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 ☐
- 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 ☐

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

6-3

## Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

|                                                                 | Balance<br>beginning of the<br>year | Additions   | Deletions | Year-End Balance |
|-----------------------------------------------------------------|-------------------------------------|-------------|-----------|------------------|
| Land                                                            | \$ -                                | \$ -        | \$ -      | \$ -             |
| Buildings                                                       | \$ 324,173                          | \$ -        | \$ -      | \$ 324,173       |
| Machinery and equipment                                         | \$ 361,371                          | \$ 55,700   | \$ -      | \$ 417,071       |
| Furniture and fixtures                                          | \$ 777                              | \$ -        | \$ -      | \$ 777           |
| Infrastructure                                                  | \$ 27,469                           | \$ -        | \$ -      | \$ 27,469        |
| Construction In Progress (CIP)                                  | \$ -                                | \$ -        | \$ -      | \$ -             |
| Other (explain):                                                | \$ -                                | \$ -        | \$ -      | \$ -             |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ (398,611)                        | \$ (12,645) | \$ -      | \$ (411,256)     |

TOTAL

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

|                                                                 | Balance<br>beginning of the<br>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

☐ ☒☐ ☒

Please use this space to provide any explanations or comments:

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?

Indicate the contributions from:

Tax (property, S.O.I. sales, etc.):

State contribution amount:

Other (gifts, donations, etc.):

|               |
|---------------|
| \$ -          |
| \$ 3790-      |
| \$ -          |
| \$ -          |
| TOTAL \$ 50 - |

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

| 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 checked="" 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 checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes: Please indicate the amount budgeted for each fund for the year reported |                                                                                                                                                  |                                     |                          |                          |
| Fund Name                                                                       |                                                                                                                                                  | Budgeted Expenditures/Expenses      |                          |                          |
| GENERAL FUND                                                                    |                                                                                                                                                  | \$                                  | 210,337                  |                          |
|                                                                                 |                                                                                                                                                  | \$                                  |                          |                          |
|                                                                                 |                                                                                                                                                  | \$                                  |                          |                          |
|                                                                                 |                                                                                                                                                  | \$                                  |                          |                          |

**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 checked="" type="checkbox"/> | <input type="checkbox"/> |

**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 checked="" type="checkbox"/> |
| Date of formation:                                                                                 |                                                                                                                                                          |                                     |                                     |
| 10-2                                                                                               | Has the entity changed its name in the past or current year?                                                                                             | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If Yes: NEW name                                                                                   |                                                                                                                                                          |                                     |                                     |
| PRIOR name                                                                                         |                                                                                                                                                          |                                     |                                     |
| 10-3                                                                                               | Is the entity a metropolitan district?                                                                                                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 10-4                                                                                               | Please indicate what services the entity provides:                                                                                                       | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 10-5                                                                                               | Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided: | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 10-6                                                                                               | Does the entity have a certified mill levy?                                                                                                              | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 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                                                                                |                                                                                                                                                          | 5.715                               | 8.999                               |
| Total mills                                                                                        |                                                                                                                                                          | 5.715                               | 0.000                               |

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

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

YES

☐

NO

☒

## 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 body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual 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 members of the governing body below.

Full Name

SARAH LOU BOYES

I, Sarah Lou Boyes, 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.

Date: 3-27-2020My term Expires: 5-2022

Full Name

FRANK MASSAROTTI

I, Frank Massarotti, 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.

Date: 3-27-2020My term Expires: 5-2022

Full Name

JEREMIAH RIVERA

I, Jeremiah Rivera, 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.

Date: 3-27-2020My term Expires: 5-2023

Full Name

STEVEN PINSKI

I, Steven Pinski, 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.

Date: 3-27-2020My term Expires: 5-2023

Full Name

CRICK CARLISLE

I, Crick Carlisle, 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.

Date: 3-27-2020My term Expires: 5-2022

Full Name

Full 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.

Date: \_\_\_\_\_

My term Expires: \_\_\_\_\_

Full 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.

Date: \_\_\_\_\_

My term Expires: \_\_\_\_\_

**A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT  
FOR FISCAL YEAR 2019 FOR THE FISHER'S PEAK FIRE PROTECTION  
DISTRICT, STATE OF COLORADO**

WHEREAS, the governing body of the Fisher's Peak Fire Protection District 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 either revenues nor expenditures exceed five hundred thousand dollars may, with the approval of the state auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

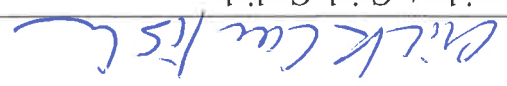
WHEREAS, neither revenues nor expenditures for the Fisher's Peak Fire Protection District exceeded \$750,000 for fiscal year 2019; and

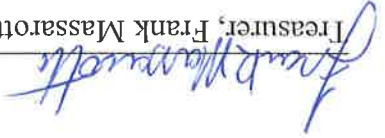
WHEREAS, an application for exemption from audit for Fisher's Peak Fire Protection District has been prepared by Ortiz Tax Service, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the state auditor.

NOW, THEREFORE, be it resolved/ordained by the governing body of the Fisher's Peak Fire Protection District that the application for exemption from audit for Fisher's Peak Fire Protection District for the fiscal year ended December 31, 2019, has been reviewed and is hereby approved by a majority of the governing body of the Fisher's Peak Fire Protection District; that those members of the governing body 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 FISHER'S PEAK FIRE PROTECTION DISTRICT for the fiscal year ended December 31, 2019.

ADOPTED this 27<sup>th</sup> day of March, A.D. 2020.

  
\_\_\_\_\_  
President, Crick Carlisle

  
\_\_\_\_\_  
Treasurer, Frank Massarotti

Approval by Board of Directors:

Members of Governing Body

Sarah Lou Boyes

Crick Carlisle

Jeremiah Rivera

Frank Massarotti

Steven Pinski

Term Expires

2022

2022

2023

2022

2023

Signature

Sarah Lou Boyes

\*Crick Carlisle

Jeremiah Rivera

Frank Massarotti

Steven Pinski