

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Gold Hill Fire Protection District
1011 Main Street - Gold Hill
Boulder, CO 80302
Chris Finn
(303) 444-8003
ghfpdchief@gmail.com

For the Year Ended
12/31/19
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED

Corey Linsenmeyer
Certified Public Accountant
Griffin & Linsenmeyer, P.C., CPAs
5387 Manhattan Circle, Suite 101, Boulder CO 80303
(303)-543-8868
2/6/2020

PREPARER (SIGNATURE REQUIRED)



Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL <small>GOVERNMENTAL FUND TYPES</small>	PROPRIETARY <small>PROPRIETARY FUND TYPES</small>
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line	Revenue	Amount	Notes	Explanations
2-1	Taxes: Property (report mills levied in Question 10-5)	\$ 38,600		Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 2,719		
2-3	Sales and use	\$ -		
2-4	Other (specify):	\$ -		
2-5	Licenses and permits	\$ -		
2-6	Intergovernmental: Grants	\$ 11,800		
2-7	Conservation Trust Funds (Lottery)	\$ -		
2-8	Highway Users Tax Funds (HUTF)	\$ -		
2-9	Other (specify):	\$ -		
2-10	Charges for services	\$ -		
2-11	Fines and forfeits	\$ -		
2-12	Special assessments	\$ -		
2-13	Investment income	\$ -		
2-14	Charges for utility services	\$ 297		
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -		
2-16	Lease proceeds	\$ -		
2-17	Developer Advances received (should agree with line 4-4)	\$ -		
2-18	Proceeds from sale of capital assets	\$ -		
2-19	Fire and police pension	\$ 2,000		
2-20	Donations	\$ 675		
2-21	Other (specify):	\$ 4,299		
2-22		\$ -		
2-23		\$ -		
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 60,389		

PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line	Expenditure	Amount	Notes	Explanations
3-1	Administrative	\$ -		Please use this space to provide any necessary explanations
3-2	Salaries	\$ -		
3-3	Payroll taxes	\$ -		
3-4	Contract services	\$ -		
3-5	Employee benefits	\$ -		
3-6	Insurance	\$ -		
3-7	Accounting and legal fees	\$ -		
3-8	Repair and maintenance	\$ -		
3-9	Supplies	\$ -		
3-10	Utilities and telephone	\$ -		
3-11	Fire/Police	\$ -		
3-12	Streets and highways	\$ 20,988		
3-13	Public health	\$ -		
3-14	Culture and recreation	\$ -		
3-15	Utility operations	\$ -		
3-16	Capital outlay	\$ -		
3-17	Debt service principal (should agree with Part 4)	\$ -		
3-18	Debt service interest	\$ -		
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -		
3-20	Repayment of Developer Advance Interest	\$ -		
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -		
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ 2,000		
3-23	Other (specify):	\$ -		
3-24		\$ -		
3-25		\$ -		
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 22,988		

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

4-1 Does the entity have outstanding debt? Yes No
 If Yes, please attach a copy of the entity's Debt Repayment Schedule.

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 report principal amounts of all loans or bonds)

	Outstanding at end of prior year	Total during year	Retired during year	Balance at end of year
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized, but unissued, debt? Yes No
 If yes: How much? \$ -
 Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year? Yes No
 If yes: How much? \$ -

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?
 What is the original date of the lease?
 Number of years of lease?
 Is the lease subject to annual appropriation? Yes No
 What are the annual lease payments? \$ -

Please attach the original or a copy of any resolutions or ordinances.

PART 5 - CASH AND INVESTMENTS

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

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 269,631	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 269,631
Investments (If Federal or a Public Fund, please list underlying investments)		
5-3 <input style="width: 600px;" type="text"/>	\$ -	
<input style="width: 600px;" type="text"/>	\$ -	
<input style="width: 600px;" type="text"/>	\$ -	
<input style="width: 600px;" type="text"/>	\$ -	
Total Investments		
Total Cash and Investments		\$ 269,631

Please answer the following questions by marking in the appropriate boxes.

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.)? Yes No

If no, MUST use this space to provide any explanation.

PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

- 6-1 Does the entity have capital 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 Describe the following capital assets table:

	Balance beginning of the year	Additions (deductions) included in P&G	Retirements	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 62,736	\$ -	\$ -	\$ 62,736
Machinery and equipment	\$ 575,563	\$ -	\$ -	\$ 575,563
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 638,299	\$ -	\$ -	\$ 638,299

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- 7-1 Does the entity have an "old hire" firemen's pension plan? Yes No
- 7-2 Does the entity have a volunteer firemen's pension plan? Yes No

If yes: Who administers the plan? The District

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 2,000
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 2,000
What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$ -

PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? Yes No N/A

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

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

Fund name	Amount of appropriation
General Fund	\$ 78,111

PART 9 - TAXPAYER'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)]? <small>Note: An election to exempt the government from the spending conditions of TABOR does not exempt the government from the 5 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

	Yes	No
10-1 Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: Date of formation: <input style="width: 400px;" type="text"/>		
10-2 Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: Please list the NEW name & PRIOR name: <input style="width: 600px;" type="text"/>		
10-3 Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Please indicate what services the entity provides: <input style="width: 600px;" type="text"/>		
10-4 Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes: List the name of the other governmental entity and the services provided: <input style="width: 600px;" type="text"/>		
10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: Date Filed: <input style="width: 400px;" type="text"/>		
10-6 Does the entity have a certified Mill Levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
Bond Redemption mills		-
General/Other mills		6.705
Total mills		6.705

Print the names of ALL members of current governing body below.
Print Board Member's Name

A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member	Print Board Member's Name	I _____, attest 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: _____
1	Jessica Brookhart	I <u>Jessica Brookhart</u> , attest 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>Jessica Brookhart</u> Date: <u>2/20/20</u> My term Expires: <u>May 2020</u>
2	Boyd D. Brown	I <u>Boyd Brown</u> , attest 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>B. Brown</u> Date: <u>2/20/20</u> My term Expires: <u>5/2020</u>
3	Bobby L VRBA	I <u>Bobby VRBA</u> , attest 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>Bobby VRBA</u> Date: <u>2/20/2020</u> My term Expires: <u>5/2020</u>
4	RICHARD V LOPES	I <u>RICHARD LOPES</u> , attest 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>Richard Lopez</u> Date: <u>2/20/2020</u> My term Expires: <u>2/2/22</u>
5	Richard Gressman	I _____, attest 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>Richard Gressman</u> Date: <u>2/20/2020</u> My term Expires: <u>2/2/22</u>
6		I _____, attest 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 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: _____

GHFPD Resolution for exemption from audit

(Pursuant to section 29.1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2019 FOR THE Gold Hill FPD, STATE OF COLORADO

WHEREAS, the Board of the Gold Hill FPD 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 or expenditures exceed five hundred thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-60, C.R.S.; and

WHEREAS, neither revenue nor expenditures for the Gold Hill FPD exceeded \$750,000 for the year 2019; and

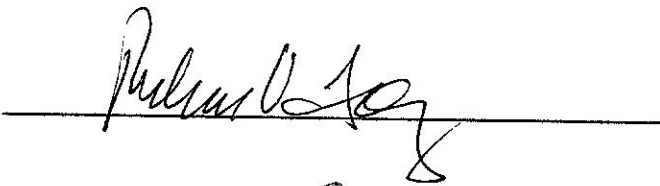



WHEREAS, an application for exemption for audit for the Gold Hill FPD has been prepared by Griffin & associates, PC CPAs an independent accountant with knowledge of governmental accounting; and

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

NOW THEREFORE, be it resolved by the Board of the Gold Hill FPD that the application for exemption for the audit for the Gold Hill FPD for the year ended December 31, 2019, has been personally reviewed and is hereby approved by a majority of the Board of the Gold Hill FPD; that those members of the Board 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 Gold Hill FPD for the year ended December 31, 2019.

ADOPTED THE 20 DAY OF FEBRUARY, A.D. 2020

Members of the board Gold Hill FPD

Printed name	Term expires	Signature
Rich Lopez	2022	
Rick Geesaman	2022	
Bobby VRBA	2020	
Jessica Brookhart	2020	
Boyd Brown	2020	