

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

HUERFANO COUNTY FIRE PROTECTION DISTRICT
P.O. BOX 1204
WALSENBURG, CO 81089

CONTACT PERSON
PHONE
EMAIL
FAX

MOLLIE FULLER
719-250-3018
MOLLIESUE1@GMAIL.COM

For the Year Ended
12/31/2019
or fiscal year ended:

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

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

TIM DIXON
PARTNER
Dixon, Waller & Co., Inc.
164 E Main St Trinidad, Colorado 81082
719-846-9241

PREPARER (SIGNATURE REQUIRED)

Tim Dixon C.P.A. Dixon, Waller & Co., Inc.

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

	YES	NO	
	<input type="checkbox"/>	<input type="checkbox"/>	If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL FUND	Fund#		Fund#	Fund#	
Assets							
1-1	Cash & Cash Equivalents	\$ 260,173	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets	\$ -	\$ -	
1-5	PROPERTY TAX RECEIVABLE	\$ 400,564	\$ -		\$ -	\$ -	
1-6		\$ -	\$ -		\$ -	\$ -	
1-7		\$ -	\$ -		\$ -	\$ -	
1-8		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 660,737	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 660,737	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities							
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 3,064	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ 3,064	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21	DEFERRED INFLOWS - PROPERTY TAX	\$ 400,564	\$ -	Other Liabilities [specify...]	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 403,628	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance							
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Position	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Restricted [specify...] TABOR RESERVE	\$ 6,000	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 251,109	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 257,109	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 660,737	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line	Description	GENERAL FUND	Fund	Description	Fund	Fund	Fund	
Tax Revenue				Tax Revenue				
2-1	Property [include mills levied in Question 10.8]	\$ 202,842	\$ -	Property [include mills levied in Question 10.8]	\$ -	\$ -		
2-2	Specific Ownership	\$ 24,811	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue [specify...]	\$ 4,430	\$ -	Other Tax Revenue [specify...]	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7	\$ 232,083	\$ -	Add lines 2-1 through 2-7	\$ -	\$ -		
	TOTAL TAX REVENUE			TOTAL TAX REVENUE				
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -		
2-14	Grants	\$ 14,818	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ 7,720	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -		
2-20	Tap Fees	\$ 954	\$ -	Tap Fees	\$ -	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-22	All Other [specify...]; INSURANCE REIMB	\$ 2,214	\$ -	All Other [specify...]	\$ -	\$ -		
2-23	MISCELLANEOUS	\$ 595	\$ -		\$ -	\$ -		
2-24	Add lines 2-9 through 2-23	\$ 258,384	\$ -	Add lines 2-9 through 2-23	\$ -	\$ -		
	TOTAL REVENUES			TOTAL REVENUES				
Other Financing Sources				Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-27	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -		
2-28	Add lines 2-25 through 2-27	\$ -	\$ -	Add lines 2-25 through 2-27	\$ -	\$ -		
	TOTAL OTHER FINANCING SOURCES			TOTAL OTHER FINANCING SOURCES				
2-29	Add lines 2-24 and 2-28	\$ 258,384	\$ -	Add lines 2-24 and 2-28	\$ -	\$ -		
	TOTAL REVENUES AND OTHER FINANCING SOURCES			TOTAL REVENUES AND OTHER FINANCING SOURCES				
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.				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.				GRAND TOTALS
		\$ 258,384	\$ -			\$ -	\$ -	\$ 258,384

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

Line	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL FUND	Fund		Fund	Fund	
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 194,094	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ 15,500	\$ -	Debt Service	\$ -	\$ -	
	Debt Service			Principal	\$ -	\$ -	
3-15	Principal	\$ 57,396	\$ -	Interest	\$ -	\$ -	
3-16	Interest	\$ 14,841	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -		\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21			Add lines 3-1 through 3-21			
	TOTAL EXPENDITURES	\$ 281,831	\$ -	TOTAL EXPENSES	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (in)	\$ -	\$ -	Net Interfund Transfers (in) Out	\$ -	\$ -	\$ 281,831
3-24	Interfund Transfers out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-18, 3-15)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)			(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)			
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ (23,447)	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 280,556	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 257,109	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (803) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

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

Please use this space to provide any explanations or comments:

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

- General obligation bonds
- Revenue bonds
- Notes/Loans
- Leases
- Developer Advances
- Other (specify):

Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 323,669	\$ -	\$ 57,396	\$ 266,273
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 323,669	\$ 57,396	\$ 266,273

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt? YES NO
 How much?
 If yes: 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? _____
 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? \$ 72,236

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	\$ 260,173	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 260,173
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 260,173

Please use this space to provide any explanations or comments:

Please answer the following question by marking in the appropriate box.

- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO N/A
- 5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: YES NO N/A

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

- | | | | |
|-----|--|--------------------------|--------------------------|
| | | YES | NO |
| 6-1 | Does the entity have capitalized assets? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6-2 | Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: | <input type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance beginning of the year*	Additions	Deletions	Year-End Balance
	Land	\$ 50,001	\$ -	\$ -	\$ 50,001
	Buildings	\$ 97,000	\$ -	\$ -	\$ 97,000
	Machinery and equipment	\$ 1,405,765	\$ -	\$ -	\$ 1,405,765
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ 15,500	\$ -	\$ 15,500
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,086,920)	\$ (57,774)	\$ -	\$ (1,144,694)
	TOTAL	\$ 465,846	\$ (42,274)	\$ -	\$ 423,572

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? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7-2 | Does the entity have a volunteer firemen's pension plan? | <input type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

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

	\$ -
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PART 8 - BUDGET INFORMATION

- Please answer the following question by marking in the appropriate box**
- | | | | | | |
|---|--|--------------------------|--------------------------|--------------------------|--|
| | | YES | NO | N/A | |
| 8-1 | Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |
| 8-2 | Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| If yes: Please indicate the amount budgeted for each fund for the year reported | | | | | |

Fund Name	Budgeted Expenditures/Expenses
GENERAL FUND	\$ 319,000
	\$ -
	\$ -
	\$ -

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

- Please answer the following question by marking in the appropriate box**
- | | | | | |
|-----|--|--------------------------|--------------------------|--|
| | | YES | NO | |
| 9-1 | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the | <input type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |

PART 10 - GENERAL INFORMATION

- Please answer the following question by marking in the appropriate box**
- | | | | | | |
|--|--|--------------------------|--------------------------|--|--|
| | | YES | NO | | |
| 10-1 | Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: | |
| If yes: Date of formation: | | | | | |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| If Yes: NEW name | | | | | |
| PRIOR name | | | | | |
| 10-3 | Is the entity a metropolitan district? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| 10-4 | Please indicate what services the entity provides: | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | | | | |
| 10-6 | Does the entity have an agreement with another government to provide services? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| If yes: List the name of the other governmental entity and the services provided: | | | | | |
| | | | | | |
| 10-6 | Does the entity have a certified mill levy? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): | | | | | |
| | Bond Redemption mills | 0.000 | | | |
| | General/Other mills | 5.000 | | | |
| | Total mills | 5.000 | | | |

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

OSA USE ONLY

Entity Wide:		General Fund:		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 260,173	Unresicied Fund Balan	\$ 251,109	Total Tax Revenue	\$	232,083
Current Liabilities	\$ 3,064	Total Fund Balance	\$ 257,109	Revenue Paying Debt Service	\$	258,384
Deferred Inflow	\$	PY Fund Balance	\$ 260,566	Total Revenue	\$	258,384
		Total Revenue	\$ 258,384	Total Debt Service Principal	\$	57,396
		Total Expenditures	\$ 281,831	Total Debt Service Interest	\$	14,841
		Interfund In	\$			
		Interfund Out	\$			
Governmental		Proprietary		Enterprise Funds		
Total Cash & Investments	\$ 260,173	Current Assets	\$	Net Position	\$	
Transfers In	\$	Deferred Outflow	\$ 202,842	PY Net Position	\$	
Transfers Out	\$	Current Liabilities	\$ 57,396	Government-Wide		
Property Tax	\$	Deferred Inflow	\$ 281,831	Total Outstanding Debt	\$	266,273
Debt Service Principal	\$	Cash & Investments	\$	Authorized but Unissued	\$	
Total Expenditures	\$	Principal Expense	\$	Year Authorized	\$	
Total Developer Advances	\$					
Total Developer Repayments	\$					

1/0/1000

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.

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

	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	ALBERT ANSELMO	I, <u>Albert Anselmo</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Albert Anselmo</u> Date: <u>3/10/2020</u> My term Expires: <u>5/2020</u>
2	KARL SPORLEDER	I, <u>Karl S Sporleder</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Karl S Sporleder</u> Date: <u>3/10/2020</u> My term Expires: <u>5/2022</u>
3	PETE GOMEZ	I, <u>Pete Gomez</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Pete Gomez</u> Date: <u>3/10/2020</u> My term Expires: <u>5/2020</u>
4	SCOTT DAVIS	I, <u>Scott Davis</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Scott Davis</u> Date: <u>3/10/2020</u> My term Expires: <u>5/2020</u>
5	FRANK MARTIN	I, <u>Frank Martin</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Frank Martin</u> Date: <u>3/10/2020</u> My term Expires: <u>5/2020</u>
6	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. Signed: _____ Date: _____ My term Expires: _____
7	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. Signed: _____ Date: _____ My term Expires: _____

Schedule of Long Term Debt

LEASE PURCHASE PUMPER TRUCK

The Distirct entered into a capital lease with Government Capital Corporation on May 5, 2018 for the purchase of a pumper truck. The terms of the lease call for annual payments of \$28,837 beginning May 25, 2019 with an interest rate of 4.65%. Below is a schedule of the remaining lease purchase payments.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	21,954	6,883	28,837
2021	22,975	5,862	28,837
2022	24,043	4,794	28,837
2023	25,161	3,676	28,837
2024	26,332	2,505	28,837
2025	27,556	1,281	28,837
	<u>148,021</u>	<u>25,001</u>	<u>173,022</u>

LEASE PURCHASE LADDER TRUCK

The Distirct entered into a capital lease with Government Capital Corporation on October 2, 2018 for the purchase of a ladder truck. The terms of the lease call for annual payments of \$43,399 beginning December 30, 2018 with an interest rate of 4.97%. Below is a schedule of the remaining lease purchase payments.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	37,522	5,877	43,399
2021	39,386	4,013	43,399
2022	41,344	2,055	43,399
	<u>118,252</u>	<u>11,945</u>	<u>130,197</u>

Huerfano County Fire Protection District

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 (Pursuant to §29-1-604, C.R.S.)

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

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

WHEREAS, revenue and expenditures exceeded \$100,000.00 but was not more than \$750,000.00 for the HCFPD for Fiscal Year 2019;; and

WHEREAS an application for exemption from audit for the HCFPD has been prepared by Dixon, Waller & Co., Inc., an independent accountant with knowledge of governmental accounting, and

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

NOW THEREFORE, be it resolved by the Board of Directors of the HCFPD that the application for exemption from audit for the HCFPD for the Fiscal Year ended December 31, 2019, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the HCFPD; that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to and shall become a part of the application for exemption from audit of the HCFPD for the fiscal year ended December 31, 2019.

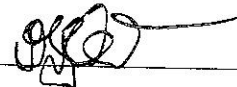
INTRODUCED, PASSED AND ADOPTED THIS 10th day of March, 2020.

Members of the HCFPD Board of Directors

Albert Anselmo, Chairman



Karl Sporleder, Vice-Chairman



Scott Davis, Sec-Treasurer



Pete Gomez, Director



Frank Martin, Director