

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Tallahassee Fire Protection District  
P.O. Box 510  
Canon City, CO 81215

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Bonnie Spencer  
(719) 275-6128  
Bonnie.Spencer@talxfire.com

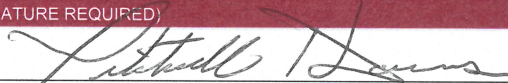
## CERTIFICATION OF PREPARER

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

Mitchell K. Downs, CPA  
Partner  
Osborne, Parsons & Rosacker LLP  
601 North Nevada Avenue, Colorado Springs, CO 80903  
(719) 636-2321  
2/12/2020  
Independent Accountant

PREPARER (SIGNATURE REQUIRED)



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

YES

NO

☐

☒

If Yes, date filed:

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

|              |                                                                                                                                      | Governmental Funds |       |                                                                                                                                      |       | Proprietary/Fiduciary Funds |  | Please use this space to provide explanation of any items on this page |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------|--------------------------------------------------------------------------------------------------------------------------------------|-------|-----------------------------|--|------------------------------------------------------------------------|
| Line #       | Description                                                                                                                          | Fund*              | Fund* | Description                                                                                                                          | Fund* | Fund*                       |  |                                                                        |
| Assets       |                                                                                                                                      |                    |       | Assets                                                                                                                               |       |                             |  |                                                                        |
| 1-1          | Cash & Cash Equivalents                                                                                                              | \$ 101,401         | \$ -  | Cash & Cash Equivalents                                                                                                              | \$ -  | \$ -                        |  |                                                                        |
| 1-2          | Investments                                                                                                                          | \$ -               | \$ -  | Investments                                                                                                                          | \$ -  | \$ -                        |  |                                                                        |
| 1-3          | Receivables                                                                                                                          | \$ 189,215         | \$ -  | Receivables                                                                                                                          | \$ -  | \$ -                        |  |                                                                        |
| 1-4          | Due from Other Entities or Funds                                                                                                     | \$ -               | \$ -  | Due from Other Entities or Funds                                                                                                     | \$ -  | \$ -                        |  |                                                                        |
|              | All Other Assets [specify...]                                                                                                        |                    |       | Other Current Assets                                                                                                                 | \$ -  | \$ -                        |  |                                                                        |
| 1-5          | Taxes Receivable                                                                                                                     | \$ -               | \$ -  | Total Current Assets                                                                                                                 | \$ -  | \$ -                        |  |                                                                        |
| 1-6          | Cash with County Treasurer                                                                                                           | \$ 2,282           | \$ -  | Capital Assets, net (from Part 6-4)                                                                                                  | \$ -  | \$ -                        |  |                                                                        |
| 1-7          |                                                                                                                                      | \$ -               | \$ -  | Other Long Term Assets [specify...]                                                                                                  | \$ -  | \$ -                        |  |                                                                        |
| 1-8          |                                                                                                                                      | \$ -               | \$ -  |                                                                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-9          |                                                                                                                                      | \$ -               | \$ -  |                                                                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-10         |                                                                                                                                      | \$ -               | \$ -  |                                                                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-11         | (add lines 1-1 through 1-10) TOTAL ASSETS                                                                                            | \$ 292,898         | \$ -  | (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                                                                                                   | \$ 292,898         | \$ -  | TOTAL ASSETS AND DEFERRED OUTFLOWS                                                                                                   | \$ -  | \$ -                        |  |                                                                        |
| Liabilities  |                                                                                                                                      |                    |       | Liabilities                                                                                                                          |       |                             |  |                                                                        |
| 1-14         | Accounts Payable                                                                                                                     | \$ -               | \$ -  | Accounts Payable                                                                                                                     | \$ -  | \$ -                        |  |                                                                        |
| 1-15         | Accrued Payroll and Related Liabilities                                                                                              | \$ 1,711           | \$ -  | 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                                                                                                            | \$ 1,711           | \$ -  | TOTAL CURRENT LIABILITIES                                                                                                            | \$ -  | \$ -                        |  |                                                                        |
| 1-20         | All Other Liabilities [specify...]                                                                                                   | \$ -               | \$ -  | Proprietary Debt Outstanding (from Part 4-4)                                                                                         | \$ -  | \$ -                        |  |                                                                        |
| 1-21         |                                                                                                                                      | \$ -               | \$ -  | Other Liabilities [specify...]:                                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-22         |                                                                                                                                      | \$ -               | \$ -  |                                                                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-23         |                                                                                                                                      | \$ -               | \$ -  |                                                                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-24         |                                                                                                                                      | \$ -               | \$ -  |                                                                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-25         |                                                                                                                                      | \$ -               | \$ -  |                                                                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-26         |                                                                                                                                      | \$ -               | \$ -  |                                                                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-27         |                                                                                                                                      | \$ -               | \$ -  |                                                                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-28         | (add lines 1-19 through 1-27) TOTAL LIABILITIES                                                                                      | \$ 1,711           | \$ -  | (add lines 1-19 through 1-27) TOTAL LIABILITIES                                                                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-29         | TOTAL DEFERRED INFLOWS OF RESOURCES                                                                                                  | \$ 189,215         | \$ -  | TOTAL DEFERRED INFLOWS OF RESOURCES                                                                                                  | \$ -  | \$ -                        |  |                                                                        |
| Fund Balance |                                                                                                                                      |                    |       | Net Position                                                                                                                         |       |                             |  |                                                                        |
| 1-30         | Nonspendable Prepaid                                                                                                                 | \$ -               | \$ -  | Net Investment in Capital Assets                                                                                                     | \$ -  | \$ -                        |  |                                                                        |
| 1-31         | Nonspendable Inventory                                                                                                               | \$ -               | \$ -  |                                                                                                                                      |       |                             |  |                                                                        |
| 1-32         | Restricted TABOR                                                                                                                     | \$ 9,644           | \$ -  | Emergency Reserves                                                                                                                   | \$ -  | \$ -                        |  |                                                                        |
| 1-33         | Committed [specify...]                                                                                                               | \$ -               | \$ -  | Other Designations/Reserves                                                                                                          | \$ -  | \$ -                        |  |                                                                        |
| 1-34         | Assigned [specify...]                                                                                                                | \$ -               | \$ -  | Restricted                                                                                                                           | \$ -  | \$ -                        |  |                                                                        |
| 1-35         | Unassigned:                                                                                                                          | \$ 92,328          | \$ -  | Undesignated/Unreserved/Unrestricted                                                                                                 | \$ -  | \$ -                        |  |                                                                        |
| 1-36         | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br>TOTAL FUND BALANCE                                      | \$ 101,972         | \$ -  | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br>TOTAL NET POSITION                                      | \$ -  | \$ -                        |  |                                                                        |
| 1-37         | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 292,898         | \$ -  | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br>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                                                                  | Fund*              | Fund* | Description                                                                  | Fund* | Fund*                       |                     |                                                                        |
| <b>Tax Revenue</b>             |                                                                              |                    |       | <b>Tax Revenue</b>                                                           |       |                             |                     |                                                                        |
| 2-1                            | Property [include mills levied in Question 10-6]                             | \$ 165,945         | \$ -  | Property [include mills levied in Question 10-6]                             | \$ -  | \$ -                        |                     |                                                                        |
| 2-2                            | Specific Ownership                                                           | \$ 28,835          | \$ -  | Specific Ownership                                                           | \$ -  | \$ -                        |                     |                                                                        |
| 2-3                            | Sales and Use Tax                                                            | \$ -               | \$ -  | Sales and Use Tax                                                            | \$ -  | \$ -                        |                     |                                                                        |
| 2-4                            | Other Tax Revenue [specify...]:                                              | \$ -               | \$ -  | Other Tax Revenue [specify...]:                                              | \$ -  | \$ -                        |                     |                                                                        |
| 2-5                            |                                                                              | \$ -               | \$ -  |                                                                              | \$ -  | \$ -                        |                     |                                                                        |
| 2-6                            |                                                                              | \$ -               | \$ -  |                                                                              | \$ -  | \$ -                        |                     |                                                                        |
| 2-7                            |                                                                              | \$ -               | \$ -  |                                                                              | \$ -  | \$ -                        |                     |                                                                        |
| 2-8                            | Add lines 2-1 through 2-7<br><b>TOTAL TAX REVENUE</b>                        | \$ 194,780         | \$ -  | Add lines 2-1 through 2-7<br><b>TOTAL TAX REVENUE</b>                        | \$ -  | \$ -                        |                     |                                                                        |
| 2-9                            | Licenses and Permits                                                         | \$ -               | \$ -  | Licenses and Permits                                                         | \$ -  | \$ -                        |                     |                                                                        |
| 2-10                           | Highway Users Tax Funds (HUTF)                                               | \$ -               | \$ -  | Highway Users Tax Funds (HUTF)                                               | \$ -  | \$ -                        |                     |                                                                        |
| 2-11                           | Conservation Trust Funds (Lottery)                                           | \$ -               | \$ -  | Conservation Trust Funds (Lottery)                                           | \$ -  | \$ -                        |                     |                                                                        |
| 2-12                           | Community Development Block Grant                                            | \$ -               | \$ -  | Community Development Block Grant                                            | \$ -  | \$ -                        |                     |                                                                        |
| 2-13                           | Fire & Police Pension                                                        | \$ -               | \$ -  | Fire & Police Pension                                                        | \$ -  | \$ -                        |                     |                                                                        |
| 2-14                           | Grants                                                                       | \$ -               | \$ -  | Grants                                                                       | \$ -  | \$ -                        |                     |                                                                        |
| 2-15                           | Donations                                                                    | \$ 14,015          | \$ -  | Donations                                                                    | \$ -  | \$ -                        |                     |                                                                        |
| 2-16                           | Charges for Sales and Services                                               | \$ 54,937          | \$ -  | Charges for Sales and Services                                               | \$ -  | \$ -                        |                     |                                                                        |
| 2-17                           | Rental Income                                                                | \$ -               | \$ -  | Rental Income                                                                | \$ -  | \$ -                        |                     |                                                                        |
| 2-18                           | Fines and Forfeits                                                           | \$ -               | \$ -  | Fines and Forfeits                                                           | \$ -  | \$ -                        |                     |                                                                        |
| 2-19                           | Interest/Investment Income                                                   | \$ 43              | \$ -  | Interest/Investment Income                                                   | \$ -  | \$ -                        |                     |                                                                        |
| 2-20                           | Tap Fees                                                                     | \$ -               | \$ -  | Tap Fees                                                                     | \$ -  | \$ -                        |                     |                                                                        |
| 2-21                           | Proceeds from Sale of Capital Assets                                         | \$ -               | \$ -  | Proceeds from Sale of Capital Assets                                         | \$ -  | \$ -                        |                     |                                                                        |
| 2-22                           | All Other Miscellaneous, Signs, and Settlement                               | \$ -               | \$ -  | All Other [specify...]:                                                      | \$ -  | \$ -                        |                     |                                                                        |
| 2-23                           |                                                                              | \$ 2,874           | \$ -  |                                                                              | \$ -  | \$ -                        |                     |                                                                        |
| 2-24                           | Add lines 2-8 through 2-23<br><b>TOTAL REVENUES</b>                          | \$ 266,649         | \$ -  | Add lines 2-8 through 2-23<br><b>TOTAL REVENUES</b>                          | \$ -  | \$ -                        |                     |                                                                        |
| <b>Other Financing Sources</b> |                                                                              |                    |       | <b>Other Financing Sources</b>                                               |       |                             |                     |                                                                        |
| 2-25                           | Debt Proceeds                                                                | \$ -               | \$ -  | Debt Proceeds                                                                | \$ -  | \$ -                        |                     |                                                                        |
| 2-26                           | Developer Advances                                                           | \$ -               | \$ -  | Developer Advances                                                           | \$ -  | \$ -                        |                     |                                                                        |
| 2-27                           | Other [specify...]:                                                          | \$ -               | \$ -  | Other [specify...]:                                                          | \$ -  | \$ -                        |                     |                                                                        |
| 2-28                           | Add lines 2-25 through 2-27<br><b>TOTAL OTHER FINANCING SOURCES</b>          | \$ -               | \$ -  | Add lines 2-25 through 2-27<br><b>TOTAL OTHER FINANCING SOURCES</b>          | \$ -  | \$ -                        |                     |                                                                        |
| 2-29                           | Add lines 2-24 and 2-28<br><b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ 266,649         | \$ -  | Add lines 2-24 and 2-28<br><b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ -  | \$ -                        | <b>GRAND TOTALS</b> |                                                                        |
|                                |                                                                              |                    |       |                                                                              |       |                             | \$ 266,649          |                                                                        |

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.



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

|              |                                                                                                                                    | Governmental Funds |       | Proprietary/Fiduciary Funds                                                                                          |       | Please use this space to provide explanation of any items on this page |       |
|--------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------|----------------------------------------------------------------------------------------------------------------------|-------|------------------------------------------------------------------------|-------|
| Line #       | Description                                                                                                                        | Fund*              | Fund* | Description                                                                                                          | Fund* |                                                                        | Fund* |
| Expenditures |                                                                                                                                    |                    |       | Expenses                                                                                                             |       |                                                                        |       |
| 3-1          | General Government                                                                                                                 | \$ -               | \$ -  | General Operating & Administrative                                                                                   | \$ -  |                                                                        | \$ -  |
| 3-2          | Judicial                                                                                                                           | \$ -               | \$ -  | Salaries                                                                                                             | \$ -  |                                                                        | \$ -  |
| 3-3          | Law Enforcement                                                                                                                    | \$ -               | \$ -  | Payroll Taxes                                                                                                        | \$ -  |                                                                        | \$ -  |
| 3-4          | Fire                                                                                                                               | \$ 276,044         | \$ -  | 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         |                                                                                                                                    | \$ -               | \$ -  |                                                                                                                      | \$ -  | \$ -                                                                   |       |
| 3-14         | Capital Outlay                                                                                                                     | \$ 21,270          | \$ -  | Capital Outlay                                                                                                       | \$ -  | \$ -                                                                   |       |
| Debt Service |                                                                                                                                    |                    |       | Debt Service                                                                                                         |       |                                                                        |       |
| 3-15         | Principal                                                                                                                          | \$ 18,721          | \$ -  | Principal                                                                                                            | \$ -  | \$ -                                                                   |       |
| 3-16         | Interest                                                                                                                           | \$ 5,405           | \$ -  | Interest                                                                                                             | \$ -  | \$ -                                                                   |       |
| 3-17         | Bond Issuance Costs                                                                                                                | \$ -               | \$ -  | Bond Issuance Costs                                                                                                  | \$ -  | \$ -                                                                   |       |
| 3-18         | Developer Principal Repayments                                                                                                     | \$ -               | \$ -  | Developer Principal Repayments                                                                                       | \$ -  | \$ -                                                                   |       |
| 3-19         | Developer Interest Repayments                                                                                                      | \$ -               | \$ -  | Developer Interest Repayments                                                                                        | \$ -  | \$ -                                                                   |       |
| 3-20         | All Other [specify...]:                                                                                                            | \$ -               | \$ -  | All Other [specify...]:                                                                                              | \$ -  | \$ -                                                                   |       |
| 3-21         |                                                                                                                                    | \$ -               | \$ -  |                                                                                                                      | \$ -  | \$ -                                                                   |       |
| 3-22         | Add lines 3-1 through 3-21<br>TOTAL EXPENDITURES                                                                                   | \$ 321,440         | \$ -  | Add lines 3-1 through 3-21<br>TOTAL EXPENSES                                                                         | \$ -  | \$ -                                                                   |       |
| 3-23         | Interfund Transfers (In)                                                                                                           | \$ -               | \$ -  | Net Interfund Transfers (In) Out                                                                                     | \$ -  | \$ -                                                                   |       |
| 3-24         | Interfund Transfers Out                                                                                                            | \$ -               | \$ -  | Other [specify...][enter negative for expense]                                                                       | \$ -  | \$ -                                                                   |       |
| 3-25         | Other Expenditures (Revenues):                                                                                                     | \$ -               | \$ -  | Depreciation                                                                                                         | \$ -  | \$ -                                                                   |       |
| 3-26         |                                                                                                                                    | \$ -               | \$ -  | Other Financing Sources (Uses) (from line 2-28)                                                                      | \$ -  | \$ -                                                                   |       |
| 3-27         |                                                                                                                                    | \$ -               | \$ -  | Capital Outlay (from line 3-14)                                                                                      | \$ -  | \$ -                                                                   |       |
| 3-28         |                                                                                                                                    | \$ -               | \$ -  | Debt Principal (from line 3-15, 3-18)                                                                                | \$ -  | \$ -                                                                   |       |
| 3-29         | (Add lines 3-23 through 3-28)<br>TOTAL TRANSFERS AND OTHER EXPENDITURES                                                            | \$ -               | \$ -  | (Line 3-26, plus line 3-27, less line 3-24, less line 3-25)<br>TOTAL GAAP RECONCILING ITEMS                          | \$ -  | \$ -                                                                   |       |
| 3-30         | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures<br>Line 2-29, less line 3-22, plus line 3-29 | \$ (54,791)        | \$ -  | Net Increase (Decrease) in Net Position<br>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                                                                         | \$ 156,763         | \$ -  | 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<br>Sum of Line 3-30, 3-31, and 3-32<br>This total should be the same as line 1-36.                       | \$ 101,972         | \$ -  | Net Position, December 31<br>Line 3-30 plus line 3-31<br>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.

|                                                                                                         | YES                                 | NO                       |
|---------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| 4-1 Does the entity have outstanding debt?                                                              | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-2 Is the debt repayment schedule attached? If no, MUST explain:                                       | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-3 Is the entity current in its debt service payments? If no, MUST explain:                            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts) |                                     |                          |

|                          | Outstanding at beginning of year* | Issued during year | Retired during year | Outstanding at year-end |
|--------------------------|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Revenue bonds            | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Notes/Loans              | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Leases                   | \$ 180,000                        | \$ -               | \$ 18,721           | \$ 161,279              |
| Developer Advances       | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Other (specify):         | \$ -                              | \$ -               | \$ -                | \$ -                    |
| <b>TOTAL</b>             | <b>\$ 180,000</b>                 | <b>\$ -</b>        | <b>\$ 18,721</b>    | <b>\$ 161,279</b>       |

\*must agree to prior year ending balance

Please use this space to provide any explanations or comments:

|                                                                                          | YES                                 | NO                                  |
|------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
| 4-5 Does the entity have any authorized, but unissued, debt?                             | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: How much?                                                                        | \$ -                                |                                     |
| If yes: Date the debt was authorized:                                                    |                                     |                                     |
| 4-6 Does the entity intend to issue debt within the next calendar year?                  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: How much?                                                                        | \$ -                                |                                     |
| 4-7 Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: What is the amount outstanding?                                                  | \$ -                                |                                     |
| 4-8 Does the entity have any lease agreements?                                           | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: What is being leased?                                                            | Type III Wildland Fire Truck        |                                     |
| What is the original date of the lease?                                                  | 8/25/2018                           |                                     |
| Number of years of lease?                                                                | 9 years                             |                                     |
| Is the lease subject to annual appropriation?                                            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| What are the annual lease payments?                                                      | \$ 24,127                           |                                     |

## 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                           | \$ 101,401 |                   |
| 5-2 Certificates of deposit                                                       | \$ -       |                   |
| <b>TOTAL CASH DEPOSITS</b>                                                        |            | <b>\$ 101,401</b> |
| Investments (if investment is a mutual fund, please list underlying investments): |            |                   |
|                                                                                   | \$ -       |                   |
|                                                                                   | \$ -       |                   |
|                                                                                   | \$ -       |                   |
|                                                                                   | \$ -       |                   |
| <b>TOTAL INVESTMENTS</b>                                                          |            | <b>\$ -</b>       |
| <b>TOTAL CASH AND INVESTMENTS</b>                                                 |            | <b>\$ 101,401</b> |

Please use this space to provide any explanations or comments:

|                                                                                                                                                            | YES                                 | NO                       | N/A                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?                                                             | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

## PART 6 - CAPITAL ASSETS

| Please answer the following question by marking in the appropriate box |                                                                                                                                  | YES                      | NO                       | Please use this space to provide any explanations or comments: |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|----------------------------------------------------------------|
| 6-1                                                                    | Does the entity have capitalized assets?                                                                                         | <input 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"/> |                                                                |

|     |                                                                     |             |                                        |             |              |                  |
|-----|---------------------------------------------------------------------|-------------|----------------------------------------|-------------|--------------|------------------|
| 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                                                           | \$ 239,806  | \$ 2                                   | \$ -        | \$ 239,808   |                  |
|     | Machinery and equipment                                             | \$ 500,120  | \$ 21,268                              | \$ 17,800   | \$ 503,588   |                  |
|     | Furniture and fixtures                                              | \$ -        | \$ -                                   | \$ -        | \$ -         |                  |
|     | Infrastructure                                                      | \$ -        | \$ -                                   | \$ -        | \$ -         |                  |
|     | Construction In Progress (CIP)                                      | \$ -        | \$ -                                   | \$ -        | \$ -         |                  |
|     | Other (explain):                                                    | \$ -        | \$ -                                   | \$ -        | \$ -         |                  |
|     | Accumulated Depreciation (Enter a negative, or credit, balance)     | \$ (55,586) | \$ (60,379)                            | \$ (4,253)  | \$ (111,712) |                  |
|     | TOTAL                                                               |             | \$ 684,340                             | \$ (39,109) | \$ 13,547    | \$ 631,684       |
| 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? | <input type="checkbox"/> | <input type="checkbox"/> |                                                                |
| 7-2                                                                               | Does the entity have a volunteer firemen's pension plan?   | <input type="checkbox"/> | <input type="checkbox"/> |                                                                |
| If yes:                                                                           | Who administers the plan?                                  |                          |                          |                                                                |
| Indicate the contributions from:                                                  |                                                            |                          |                          |                                                                |
|                                                                                   | Tax (property, SO, sales, etc.):                           | \$ -                     |                          |                                                                |
|                                                                                   | State contribution amount:                                 | \$ -                     |                          |                                                                |
|                                                                                   | Other (gifts, donations, etc.):                            | \$ -                     |                          |                                                                |
| <b>TOTAL</b>                                                                      |                                                            | \$ -                     |                          |                                                                |
| What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? |                                                            | \$ -                     |                          |                                                                |



## PART 8 - BUDGET INFORMATION

| Please answer the following question by marking in the appropriate box                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                  |    |     |                                                                |           |                                |         |            |  |      |  |      |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|----------------------------------------------------------------|-----------|--------------------------------|---------|------------|--|------|--|------|--|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | YES                                                                                                                                              | NO | N/A |                                                                |           |                                |         |            |  |      |  |      |  |
| 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: |    |     | 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:                                |    |     |                                                                |           |                                |         |            |  |      |  |      |  |
| If yes: Please indicate the amount budgeted for each fund for the year reported                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                  |    |     |                                                                |           |                                |         |            |  |      |  |      |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #a6a6a6;"> <th style="width: 60%;">Fund Name</th> <th style="width: 40%;">Budgeted Expenditures/Expenses</th> </tr> </thead> <tbody> <tr> <td>General</td> <td style="text-align: right;">\$ 335,637</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table> |                                                                                                                                                  |    |     |                                                                | Fund Name | Budgeted Expenditures/Expenses | General | \$ 335,637 |  | \$ - |  | \$ - |  |
| Fund Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Budgeted Expenditures/Expenses                                                                                                                   |    |     |                                                                |           |                                |         |            |  |      |  |      |  |
| General                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ 335,637                                                                                                                                       |    |     |                                                                |           |                                |         |            |  |      |  |      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ -                                                                                                                                             |    |     |                                                                |           |                                |         |            |  |      |  |      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ -                                                                                                                                             |    |     |                                                                |           |                                |         |            |  |      |  |      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ -                                                                                                                                             |    |     |                                                                |           |                                |         |            |  |      |  |      |  |

## 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)]? |    | Please use this space to provide any explanations or comments: |  |
| Note: An election to exempt the government from the spending limitations of TABOR does not exempt the |                                                                                                              |    |                                                                |  |

## PART 10 - GENERAL INFORMATION

| Please answer the following question by marking in the appropriate box                                                                                                                                                                                                                                                                                           |                                                                                                                                                    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------------------|--------|--------------------|---------------|
|                                                                                                                                                                                                                                                                                                                                                                  | YES                                                                                                                                                | NO |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| 10-1                                                                                                                                                                                                                                                                                                                                                             | Is this application for a newly formed governmental entity?                                                                                        |    | <b>Please use this space to provide any explanations or comments:</b><br><div style="color: red; font-size: 0.9em;">                     10-5: Mutual aid agreements:<br/>                     City of Salida<br/>                     South Arkansas Fire Protection District<br/>                     Howard Volunteer Fire Department<br/>                     Wetmore Fire Department<br/>                     Deer Mountain Fire Protection District<br/>                     Canon City Area Fire Protection District<br/>                     Florence Fire Department<br/>                     Western Fremont Fire Protection District<br/>                     Wet Mountain Fire Protection District                 </div> |       |                     |        |                    |               |
| If yes: Date of formation: <div style="border: 1px solid black; width: 150px; height: 30px; display: inline-block;"></div>                                                                                                                                                                                                                                       |                                                                                                                                                    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| 10-2                                                                                                                                                                                                                                                                                                                                                             | Has the entity changed its name in the past or current year?                                                                                       |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| If Yes: NEW name <div style="border: 1px solid black; width: 390px; height: 20px; display: inline-block;"></div>                                                                                                                                                                                                                                                 |                                                                                                                                                    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| PRIOR name <div style="border: 1px solid black; width: 390px; height: 20px; display: inline-block;"></div>                                                                                                                                                                                                                                                       |                                                                                                                                                    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| 10-3                                                                                                                                                                                                                                                                                                                                                             | Is the entity a metropolitan district?                                                                                                             |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| 10-4                                                                                                                                                                                                                                                                                                                                                             | Please indicate what services the entity provides: <div style="border: 1px solid black; width: 450px; height: 20px; display: inline-block;"></div> |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| 10-5                                                                                                                                                                                                                                                                                                                                                             | Does the entity have an agreement with another government to provide services?                                                                     |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| If yes: List the name of the other governmental entity and the services provided: <div style="border: 1px solid black; width: 450px; height: 20px; display: inline-block;"></div>                                                                                                                                                                                |                                                                                                                                                    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| See Comments <div style="border: 1px solid black; width: 450px; height: 20px; display: inline-block;"></div>                                                                                                                                                                                                                                                     |                                                                                                                                                    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| 10-6                                                                                                                                                                                                                                                                                                                                                             | Does the entity have a certified mill levy?                                                                                                        |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):                                                                                                                                                                                                                                                        |                                                                                                                                                    |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Bond Redemption mills</td> <td style="width: 40%; text-align: right;">0.000</td> </tr> <tr> <td>General/Other mills</td> <td style="text-align: right;">10.000</td> </tr> <tr> <td><b>Total mills</b></td> <td style="text-align: right;"><b>10.000</b></td> </tr> </table> |                                                                                                                                                    |    | Bond Redemption mills                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0.000 | General/Other mills | 10.000 | <b>Total mills</b> | <b>10.000</b> |
| Bond Redemption mills                                                                                                                                                                                                                                                                                                                                            | 0.000                                                                                                                                              |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| General/Other mills                                                                                                                                                                                                                                                                                                                                              | 10.000                                                                                                                                             |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |
| <b>Total mills</b>                                                                                                                                                                                                                                                                                                                                               | <b>10.000</b>                                                                                                                                      |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |                     |        |                    |               |

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 | \$ | 101,401      | Unrestricted Fund Balan \$ | 92,328             | Total Tax Revenue            | \$ 194,780 |
| Current Liabilities             | \$ | 1,711        | Total Fund Balance \$      | 101,972            | Revenue Paying Debt Service  | \$ 266,649 |
| Deferred Inflow                 | \$ | 189,215      | PY Fund Balance \$         | 156,763            | Total Revenue                | \$ 266,649 |
|                                 |    |              | Total Revenue \$           | 266,649            | Total Debt Service Principal | \$ 18,721  |
|                                 |    |              | Total Expenditures \$      | 321,440            | Total Debt Service Interest  | \$ 5,405   |
|                                 |    |              | Interfund In \$            | -                  |                              |            |
|                                 |    |              | Interfund Out \$           | -                  |                              |            |
| <b>Governmental</b>             |    |              | - <b>Proprietary</b>       |                    | <b>Enterprise Funds</b>      |            |
| Total Cash & Investments        | \$ | 101,401      | - Current Assets \$        |                    | Net Position                 | \$ -       |
| Transfers In                    | \$ |              | Deferred Outflow \$        |                    | - PY Net Position            | \$ -       |
| Transfers Out                   | \$ |              | Current Liabilities \$     |                    | - <b>Government-Wide</b>     |            |
| Property Tax                    | \$ | 165,945      | Deferred Inflow \$         |                    | - Total Outstanding Debt     | \$ 161,279 |
| Debt Service Principal          | \$ | 18,721       | - Cash & Investments \$    |                    | - Authorized but Unissued    | \$ -       |
| Total Expenditures              | \$ | 321,440      | - Principal Expense \$     |                    | - Year Authorized            | 1/0/1900   |
| Total Developer Advances        | \$ |              |                            |                    |                              |            |
| Total Developer Repayments      | \$ |              |                            |                    |                              |            |



## PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

|                                                                                                         | YES                      | NO                       |
|---------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? | <input type="checkbox"/> | <input type="checkbox"/> |

### 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 |                                                                                                                                                                                                                       |
|---|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 |           | 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.<br>Signed _____ Date: _____<br>My term Expires: _____ |
| 2 |           | 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.<br>Signed _____ Date: _____<br>My term Expires: _____ |
| 3 |           | 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.<br>Signed _____ Date: _____<br>My term Expires: _____ |
| 4 |           | 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.<br>Signed _____ Date: _____<br>My term Expires: _____ |
| 5 |           | 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.<br>Signed _____ Date: _____<br>My term Expires: _____ |
| 6 |           | I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____ Date: _____<br>My term Expires: _____ |
| 7 |           | I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____ Date: _____<br>My term Expires: _____ |



EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required, the wording may be used as a basis for your own local government document, if needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

**RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**  
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), 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 (name of government) that the application for exemption from audit for (name of government) for the year ended \_\_\_\_\_, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); 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 (name of government) for the year ended \_\_\_\_\_, 20XX.

ADOPTED THIS \_\_\_\_ day of \_\_\_\_\_, A.D. 20XX.

\_\_\_\_\_  
Mayor/President/Chairman, etc.

ATTEST:

\_\_\_\_\_  
Town Clerk, Secretary, etc.

| Type or Print Names of<br>Members of Governing Body | Date<br>Term<br>Expires | Signature |
|-----------------------------------------------------|-------------------------|-----------|
| _____                                               | _____                   | _____     |
| _____                                               | _____                   | _____     |
| _____                                               | _____                   | _____     |
| _____                                               | _____                   | _____     |
| _____                                               | _____                   | _____     |
| _____                                               | _____                   | _____     |
| _____                                               | _____                   | _____     |
| _____                                               | _____                   | _____     |
| _____                                               | _____                   | _____     |



## ATTACHMENT 2 PAYMENT SCHEDULE

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

Lease Number: TALCO2018-08E

Amount Financed: \$180,000.00

### AMORTIZATION SCHEDULE

| Payment Number | Payment Date | Payment Amount | Interest Portion | Principal Portion | Purchase Option Price |
|----------------|--------------|----------------|------------------|-------------------|-----------------------|
| 1              | 5/1/2019     | \$24,126.76    | \$5,405.33       | \$18,721.43       | Not Available         |
| 2              | 5/1/2020     | \$24,126.76    | \$6,731.77       | \$17,394.99       | \$146,865.73          |
| 3              | 5/1/2021     | \$24,126.76    | \$6,005.70       | \$18,121.06       | \$128,055.51          |
| 4              | 5/1/2022     | \$24,126.76    | \$5,249.33       | \$18,877.43       | \$108,564.36          |
| 5              | 5/1/2023     | \$24,126.76    | \$4,461.38       | \$19,665.38       | \$88,367.63           |
| 6              | 5/1/2024     | \$24,126.76    | \$3,640.55       | \$20,486.21       | \$67,439.78           |
| 7              | 5/1/2025     | \$24,126.76    | \$2,785.46       | \$21,341.30       | \$45,754.34           |
| 8              | 5/1/2026     | \$24,126.76    | \$1,894.67       | \$22,232.09       | \$23,283.89           |
| 9              | 5/1/2027     | \$24,126.76    | \$966.65         | \$23,160.11       | \$0.00                |
| Grand Totals   |              | \$217,140.84   | \$37,140.84      | \$180,000.00      |                       |

**LESSEE:**

Tallahassee Fire Protection District

*Donna Toeroek*

Donna Toeroek, President

**TALLAHASSEE FIRE PROTECTION DISTRICT**

**RESOLUTION No. 2020-001**

**RESOLUTION FOR EXEMPTION FROM AUDIT**

**(Pursuant to Section 29-1-604, C.R.S.)**

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT  
FOR FISCAL YEAR 2019**

**FOR THE TALLAHASSEE FIRE PROTECTION DISTRICT, STATE OF COLORADO**

**WHEREAS**, The Board of Directors of the Tallahassee 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 neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

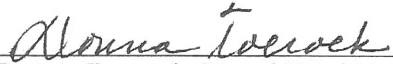
**WHEREAS**, neither revenues nor expenditures for the Tallahassee Fire Protection District exceeded \$750,000 for Year 2019; and

**WHEREAS**, an application for exemption from audit for the Tallahassee Fire Protection District has been prepared by Osborne, Parsons & Rosacker, LLP, 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 Tallahassee Fire Protection District that the application for exemption from audit for the Tallahassee Fire Protection District for the fiscal year ended December 31, 2019, has been reviewed and is hereby approved by a majority of the Board of Directors of the Tallahassee Fire Protection District; 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 part of the application for exemption from audit of the Tallahassee Fire Protection District for the fiscal year ended December 31, 2019.

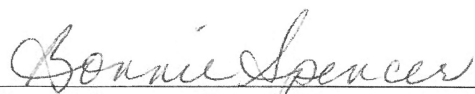
ADOPTED, this 11<sup>th</sup> day of March, A.D. 2020

  
Donna Toeroek, Board President

Term Expires: 2020

**MEMBERS OF GOVERNING BODY**

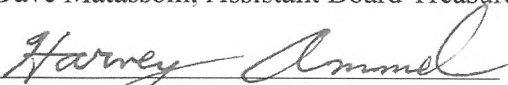


  
Bonnie Spencer, Board Treasurer

Term Expires: 2022

  
Dave Matassoni, Assistant Board Treasurer

Term Expires: 2020

  
Harvey Ammel, Board Member

Term Expires: 2020

**OSBORNE, PARSONS & ROSACKER, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

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Board of Directors  
Tallahassee Fire Protection District  
Canon City, CO

Management is responsible for the accompanying financial statements of Tallahassee Fire Protection District (a special district), which comprise the balance sheet – governmental fund as of December 31, 2019, and the related statement of revenues, expenditures and changes in fund balance for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

**Other Matter**

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the State of Colorado, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Tallahassee Fire Protection District and the State of Colorado, and is not intended to be and should not be used by anyone other than these specified parties.

*Osborne, Parsons & Rosacker LLP*

Colorado Springs, Colorado  
February 12, 2020